

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	
	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	
<i>et al.</i> , ¹	)	Case No. 25-11034 (CTG)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	Hearing Date: August 7, 2025 at 10:00 a.m. (ET)
	)	Obj. Deadline: July 31, 2025 at 4:00 p.m. (ET)

APPLICATION OF THE
DEBTORS FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE DEBTORS TO RETAIN
AND EMPLOY KPMG LLP TO PROVIDE TAX COMPLIANCE
AND TAX CONSULTING SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND
(II) WAIVING CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this application (this “Application”):²

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit C** (the “Order”), authorizing the Debtors to (a) retain and employ KPMG LLP (“KPMG”) to provide tax compliance and tax consulting services to the Debtors effective as of June 11, 2025, and (b) waive certain information requirements of Local Rule 2016-1. In support of this

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

² A detailed description of the Debtors and their business, including the circumstances giving rise to the Debtors’ chapter 11 cases, is set forth in the *Declaration of David Slump, Chief Executive Officer of Marelli Automotive Lighting USA, LLC, in Support of First Day Motions*, Docket No. 20 (the “Slump Declaration”) and the *Declaration of Tony Simion, Managing Director of Alvarez & Marsal North America, LLC, in Support of First Day Motions* Docket No. 19 (the “Simion Declaration”, and together with the Slump Declaration, the “First Day Declarations”). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declarations or the Engagement Letters, as applicable.



Application, the Debtors rely upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Kukoyi Declaration”).

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent, pursuant to rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2014-1 and 2016-1.

Background

5. On June 11, 2025 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and

managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On June 12, 2025, the Court entered an order authorizing the procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1. On June 25, 2025, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 184] (the “Committee”). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

Retention of KPMG

6. The Debtors have selected KPMG to provide tax compliance and tax consulting services because of KPMG’s diverse experience, history with the Debtors, extensive knowledge, and widely recognized reputation for excellence in the fields of accounting, taxation, and operational controls for large, sophisticated companies both in and out of chapter 11.

7. One or more of the Debtors have employed KPMG since at least 2007. As such, KPMG is both prepared and qualified to continue to provide such services to the Debtors during these chapter 11 cases, thereby avoiding the additional time and expense that otherwise would be incurred by retaining another professional that would need to familiarize itself with the Debtors’ businesses.

8. KPMG has extensive experience in delivering tax compliance, tax consulting, and other tax, accounting and audit-related services in chapter 11 cases. The Debtors understand that KPMG enjoys an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

9. The Debtors believe that the services of KPMG are necessary to enable the Debtors to maximize the value of their estates and to reorganize successfully. KPMG is well qualified and able to represent the Debtors in a cost-effective, efficient, and timely manner.

Services to be Rendered³

10. Subject to approval of the Application, pursuant to (a) an engagement letter, dated as of June 4, 2025, between KPMG and the Debtors to provide tax consulting services (the “Debt Restructuring Engagement Letter”) and (b) an engagement letter, dated May 17, 2021, as amended by that certain engagement letter, dated December 20, 2023, to provide tax consulting and compliance services (the “Global Mobility Engagement Letters” and together, with the Debt Restructuring Engagement Letter, each as amended, restated, amended and restated, supplemented, or otherwise modified from time to time, including all addendums, collectively, the “Engagement Letters”), each of which is attached to the Application, as **Exhibit A-1**, **Exhibit A-2**, and **Exhibit A-3**, respectively, KPMG will provide the services set forth below and therein.

11. KPMG and the Debtors have agreed to a fixed fee per tax return for services relating to transaction tax compliance services (the “Tax Compliance Services”). Furthermore, KPMG has and will continue rendering a broad range of tax consulting services (the “Tax Consulting Services”) in connection with these chapter 11 cases on behalf of the Debtors. Specifically, KPMG will continue to perform, to the extent the Debtors request, services including (but not limited to):⁴

Tax Consulting Services

Debt Restructuring

12. Pursuant to the Debt Restructuring Engagement Letter, KPMG shall analyze foreign, U.S. federal, state, local, and international tax implications of the Debtors’ potential

³ Additional detail on the services to be provided is set forth in the Kukoyi Declaration filed contemporaneously herewith.

⁴ To the extent that this application is inconsistent with the terms of the Engagement Letters, the terms of the Engagement Letters shall control.

restructuring of its debt and/or capital structure (the “Potential Restructuring”). Services under may include, but are not limited to, analyses of:

- (a) Section 382 (and foreign equivalent) issues related to potential restructuring alternatives, including a sensitivity analysis to reflect the Section 382 impact of the proposed and/or hypothetical equity transactions;
- (b) Net unrealized built-in gains and losses and Notice 2003-65 as applied to the ownership change, if any, resulting from or in connection with the Potential Restructuring (as defined in the applicable Engagement Letter);
- (c) Debtors’ tax attributes, including net operating losses, tax basis in assets, and tax basis in subsidiaries’ stock as relevant to the Potential Restructuring;
- (d) Cancellation of debt income, including the application of Section 108 and consolidated tax return regulations (and foreign equivalents as applicable) relating to the restructuring of non-intercompany debt and the completed capitalization/settlement of intercompany debt;
- (e) Application of the attribute reduction rules (and foreign equivalents) under Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Potential Restructuring;
- (f) Relevant tax elections available and filing of any necessary election statements;
- (g) Tax implications of any internal reorganizations and restructuring alternatives;
- (h) Cash tax modeling of the tax benefits or tax costs of restructuring alternatives;
- (i) Tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring;
- (j) Potential bad debt, worthless stock, and retirement tax losses associated with the Potential Restructuring;
- (k) Tax treatment of restructuring related costs; and
- (l) If requested, the Services (as defined in the Debt Restructuring Engagement Letter) will include addressing the impact of the Corporate Alternative Minimum Tax.

Tax Compliance and Tax Consulting Services

Global Mobility Services

13. Pursuant to the Global Mobility Engagement Letters, the following is a list of the global mobility services that KPMG will provide to the Debtors and their authorized employees (*i.e.*, international assignees):

- (a) Preparation of annual host country and, if required, home country individual income tax returns (not including departure tax clearance compliance certificates or returns unless specifically listed in the attached fee schedule);
- (b) Preparation of state and local, provincial, communal and cantonal tax returns;
- (c) Preparation of requests for extensions of time to file tax returns including the computations, where required;
- (d) Calculation of hypothetical tax to be withheld throughout the year;
- (e) Preparation of annual tax reconciliation (equalization) calculations;
- (f) Consultation during pre-departure and post-arrival tax orientation sessions;
- (g) Preparation of U.S. estimated tax vouchers;
- (h) Preparation of amended returns for foreign tax credit carryback, where required;
- (i) Preparation of gross-up calculations, where required;
- (j) Assistance with routine correspondence with the tax authorities including the review of tax assessments; and
- (k) Preparation of FinCEN IRS Form 114; Statement of Specified Foreign Financial Assets (IRS Form 8938); and/or Information Return by a Shareholder of a Passive Foreign Investment Company (PFIC) or Qualifying Electing Fund (IRS Form 8621) included for “authorized” assignees and officers and other employees who may also be authorized for this service.

Pre-Departure Services

14. Services provided in the year of departure, in addition to standard global mobility support services noted below.

Services	Comments/Description
Database Set Up	Set up mobile employee database with necessary demographic information and the Debtors' approved compensation data for purposes of generating payroll worksheets, assignment cost projections and hypothetical tax calculations as necessary in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	KPMG will calculate assignment-related costs in accordance with policies and assumptions approved by the Debtors, including hypothetical tax and tax gross-up calculations. The cost projection and mobile employee compensation illustration are delivered to the Debtors for review, approval, and distribution. The standard fees include one cost projection calculation and one mobile employee compensation illustration plus one revision per document and will not cover the cost for comparisons for one person on several packages, new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize. Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee. Debtors' management is responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding ("LOU")	KPMG will populate a draft a LOU letter with assignment specific information for each mobile employee using the standard assignment letter template developed by the Debtors. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU details elements of the compensation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements and tax processing. The draft LOU will be provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel are responsible for incorporating any non-tax legal requirements into the final letter template. The LOU will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee.
Policy Administration	KPMG will help administer the Debtors' policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed guidelines.
Assignment Orientation Briefing	General assignment information will be provided to the employee through an orientation package containing forms requiring completion, and policy documents for discussion. KPMG will conduct a policy briefing with the mobile employee (in person or via telephone). The briefing will include explanation of compensation elements included in the mobile employee illustration, COLA calculations and delivery methods for compensation and coordination of mobile employee paperwork (e.g., Forms 673 and W-4 for U.S. outbound mobile employees). KPMG will also initiate services with KPMG member firm contacts for the tax counseling session.
Social Security Certificates	KPMG will obtain mobile employee information, and upon the Debtors' authorization, complete the applicable country certificates of coverage. Expiration dates will be monitored, and extensions will be applied for as part of the service. The Debtors' country Payroll will be notified of employee's social security status. Non-U.S. Social Security applications fees are based on applicable foreign member firm rates and in addition to the agreed pre-departure service fee.
Mobile Employee Information	KPMG will maintain assignment related data, including but not limited to name, location (home/host), transfer dates, visa/work permit dates, compensation, family, employee data contact numbers, etc. In addition to specific mobile employee information, KPMG will keep information related to all compensation items, expense

Services	Comments/Description
	reimbursements and tax related issues.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of upcoming assignments based on authorization policy created by the Debtors. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations referred to the Debtors.
Payroll Setup/Coordination (home/host)	KPMG can work directly with any foreign/domestic payroll department(s) to coordinate initial set-up of the mobile employee's tax profile and direct deposit details.

Global Mobility Support

15. Standard services provided during each year of assignment, including partial years:

Services	Comments/Description
Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with an analysis of the compensation cash flow including pay delivery method. An allowance worksheet will be provided with each payroll adjustment relating to routinely delivered items of compensation such as cost of living adjustments. KPMG will provide pay agents with pay instructions (including bonus withholding), including payroll change notifications, for assignment allowances based on agreed formats and schedules. Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Policy Administration	KPMG will help administer the Debtors' policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed guidelines.
Compensation and Status Updates	The Debtors are responsible for providing compensation adjustments (i.e., base salary adjustments, bonus amounts, etc.) to KPMG. The Debtors and/or the mobile employee are responsible for notifying KPMG of status changes impacting an mobile employee's allowances and/or differentials such as changes in family size. Any updated to allowances based on these changes will be calculated by KPMG and coordinated with the appropriate payroll(s). Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee.
Third-Party Data Subscription Maintenance	The Debtors will authorize the Debtors-designated (as defined in the applicable Engagement Letter) data consultant to provide to KPMG the data and information required for assignment compensation package calculations. KPMG will monitor data provider information, table subscription, and invoices to determine if tables correspond with the Debtors' current mobile employee population. KPMG will notify the Debtors when a table should be cancelled and when a new table must be purchased by the Debtors.
Allowance Updates	KPMG will update allowances and differentials on an agreed to schedule based on information provided by the Debtors-designated data consultant tables. The process includes preparation of a notification to each mobile employee of the changes in the calculations and a brief explanation of reasons for the change. KPMG will respond to questions related to compensation calculations. If the mobile employee requires extensive explanation and requests compensation calculations and/or pay cycle

Services	Comments/Description
	comparisons, KPMG will notify the Debtors of the fee associated with the estimated time required to complete the project.
Home and Host Tax Payments and Tax Equalization	KPMG will notify the Debtors (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Social Security Certificate Extensions	KPMG will monitor existing certificates of coverage and request necessary extensions. Non-U.S. Social Security extension fees are based on applicable foreign member firm rates and in addition to the agreed Global Mobility Support service fee.
Letter of Understanding (LOU) Extensions	KPMG will populate a draft a LOU extension, when necessary, using the standard assignment letter extension template developed by the Debtors. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU extension details elements of the extended assignment, including any company approved exceptions or changes to the original LOU terms. The draft LOU extension will be provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel is responsible for incorporating any non-tax legal requirements into the final letter template. The LOU extension will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee. Fee does not include additional cost projection.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of assignment changes based on authorization policy created by Marelli. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations referred to the Debtors.
Tax Equalization Process	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to the Debtors. Amounts owed to the Debtors will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed by Marelli. If payment is not received, KPMG will notify mobile employee and the Debtors of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding tax equalization (TEQs). Assistance from the Debtors will be required for extremely delinquent accounts.
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from the Debtors may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule.

Services	Comments/Description
	The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with the Debtors' home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the preparation of home and host tax returns and tax equalizations and available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, the Debtors will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and the Debtors via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Management Reports	KPMG will supply the Debtors with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for the Debtors to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

Repatriation Services

Services	Comments/Description
Letter of Repatriation (LOR)	Prior to repatriation, KPMG will notify the Debtors of mobile employees repatriating within the agreed upon time frame (i.e., 3, 6, 9 months prior to repatriation) to confirm that the repatriation process should begin. KPMG will populate a draft LOR with repatriation specific information for each mobile employee using the standard repatriation letter template developed by the Debtors. The LOR format will be consistent for all employees based on a standard set of assumptions determined by Debtors' management. The LOR details elements of the repatriation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements, and tax processing. The draft LOR will be provided to the Debtors for review, approval, and finalization. The Debtors and their legal counsel are responsible for incorporating any non-tax legal requirements into the final letter template. Severance-related details are to be provided separately by the Debtors, where applicable. The LOR will then be delivered by the Debtors to the employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with

Services	Comments/Description
	escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee. One revision is included as part of the standard fee.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of assignment ending based on authorization policy created by the Debtors. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations referred to the Debtors.
Final Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with a final analysis of compensation cash flow including pay delivery method. KPMG will provide pay agents with pay instructions for final assignment allowances based on agreed formats and schedules. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded. KPMG will notify the Debtors' payroll of an assignment ending with relevant payroll tax setting adjustments based on authorization policy, positions, and guidelines created by the Debtors.

Post-Repatriation Services

Services	Comments/Description
Tax Equalization (TEQ)	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to the Debtors. Amounts owed to the Debtors will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed by the Debtors. If payment is not received, KPMG will notify mobile employee and the Debtors of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from the Debtors will be required for extremely delinquent accounts.
Home and Host Tax Payments and Tax Equalization	KPMG will notify the Debtors (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including, payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from the Debtors may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.

Services	Comments/Description
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with the Debtors' home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the preparation of home and host tax returns and tax equalizations and available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, the Debtors will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and the Debtors via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Management Reports	KPMG will supply the Debtors with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for Marelli to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

16. As discussed below, KPMG anticipates using Other KPMG Entities (as defined below) in connection with the provision of tax consulting, tax compliance services and other services to the Debtors. KPMG charges the Debtors in U.S. dollars and anticipates using the exchange rates in effect on the 30th of each month to calculate the amount owed to the Other KPMG Entities.

17. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding tax consulting and tax compliance services and any other services, including accounting advisory services, as may be necessary, desirable, or requested from time to time by the Debtors. Should KPMG and the Debtors enter into any

additional engagement letters and/or statement(s) of work regarding additional services to be provided to the Debtors during these chapter 11 cases, KPMG and the Debtors will follow the procedure for authorization to provide such additional services as set forth in the Court's order approving the Application. To that end, the Debtors are currently in discussion with KPMG regarding KPMG providing accounting advisory services to the Debtors. If KPMG and the Debtors reach an agreement in connection therewith, the Debtors and KPMG request that they be permitted to follow the procedure for authorization to provide such additional services as set forth in the Court's order approving the Application without the need to file a supplemental retention application.

No Duplication of Services

18. The Debtors have applied to the Court to retain additional professionals in these chapter 11 cases. The Debtors do not believe that the services to be performed by KPMG on behalf of the Debtors will be duplicative of services provided by any other professionals in these chapter 11 cases, including the services of PricewaterhouseCoopers LLP ("PwC LLP"). PwC LLP, although a proposed audit services provider, is not being retained to perform the same services as KPMG, as set forth in both parties' retention applications and engagement letters. The Debtors and KPMG are mindful of the need to avoid duplication of services, and appropriate procedures will be implemented to ensure that there is minimal duplication of effort as a result of KPMG's retention as tax consultants in these cases. The Debtors will use their reasonable efforts to coordinate among their professionals regarding the foregoing.

Professional Compensation

19. Subject to approval by the Court, the Debtors propose to employ and retain KPMG to provide tax consulting and tax compliance services to the Debtors on the terms and conditions set forth in the Engagement Letters and this Application.

Tax ConsultingDebt Restructuring

20. In accordance with the Debt Restructuring Engagement Letter, KPMG's requested compensation for professional services rendered to the Debtors, inclusive of all member firms of the KPMG International network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the "Other KPMG Entities"), will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate, and the Debtors have agreed to compensate KPMG at such rate, as follows:

Professional Level	Discounted Rate or Range
Partners	\$1,386 - \$1,615
Managing Directors	\$1,318 - \$1,437
Directors/Senior Managers	\$1,190 - \$1,233
Managers	\$1,037 - \$1,122
Senior Associates	\$850
Associates	\$519

21. The majority of fees to be charged for debt restructuring services reflect a reduction of between approximately 15% - 30% from KPMG's and the Other KPMG Entities' normal and customary rates.

General Global Mobility Outsourcing

22. Pursuant to the Global Mobility Engagement Letters, fees for standard global mobility outsourcing services, inclusive of Other KPMG Entities, are based upon the lesser of the

actual time incurred to complete the work at the agreed hourly rates for the individual involved in providing the services or the total fixed fees, in each case, as set forth immediately below.⁵

Discounted Hourly Fees

Country	Currency	Partner	Director	Senior Manager	Manager	Senior Associate	Associate
Australia	AUD	980	850	760	690	440	270
Belgium	EUR	540	420	420	360	300	240
Brazil	USD	700	580	610	440	290	220
China	CNY	5,760	4,550	4,810	3,580	2,570	1,290
Czech Republic	CZK	12,290	9,780	10,290	8,930	7,250	5,620
France	EUR	540	510	480	430	270	230
Germany	EUR	610	500	430	340	290	250
India	INR	39,930	36,130	32,070	26,820	21,450	16,090
Italy	EUR	470	400	470	410	350	240
Japan	JPY	72,460	65,570	58,200	50,640	41,280	31,920
Korea	KRW	966,000	888,000	810,000	656,310	556,930	420,630
Malaysia	MYR	3,240	2,400	1,810	1,340	1,190	840
Myanmar	USD	950	770	640	600	390	290
Mexico	MAD	4,930	4,460	3,960	2,950	2,610	1,830
Morocco	USD	700	660	550	440	250	180
Poland	PLN	3,160	2,750	2,560	2,010	1,240	920
Romania	EUR	440	400	360	260	230	160
Serbia	RSD	55,290	47,060	41,760	31,060	27,530	19,290
Slovakia	EUR	680	550	440	380	230	160
Spain	EUR	710	580	570	450	380	270
Switzerland	CHF	650	600	490	400	320	300
Thailand	THB	25,520	24,000	14,400	12,000	8,990	6,300
Turkey	EUR	540	480	420	360	280	180
USA	USD	760	710	650	490	410	300
UK	GBP	750	640	610	430	320	200

⁵ The agreed fees are based on an annual authorized population greater than 15 employees. Fees will increase by 10 percent in the event the annual authorized population decreases below 15 employees.

The majority of hourly fees to be charged for global mobility tax consulting and compliance services reflect a reduction of up to 35% from KPMG's normal and customary rates, inclusive of management fees attributable to KPMG for coordination with KPMG Other Entities.

Fixed Fees

Description of Service	Fee
Pre-Departure Services ⁶	\$2,750/one-time per mobile employee
Global Mobility Support	\$300/month on assignment per mobile employee
Repatriation Services	\$1,250/one-time per mobile employee
Post-Repatriation Services	\$300 month of activity/per mobile employee

Tax Compliance

General Global Mobility Outsourcing

23. As described further on Appendix II to the Engagement Letter, dated December 20, 2023, KPMG's fees, inclusive of Other KPMG Entities, for global mobility tax compliance and tax consulting services are based on the agreed fee schedules, which include certain fixed fees set forth below and in the Engagement Letters and certain hourly fees set forth in paragraph 22 above. Fees for authorized tax compliance services are based upon the lesser of the actual time incurred to complete the work at the agreed hourly rates for the individuals involved in providing the services or the total fees set forth in the fixed fees chart below.

⁶ Due to the complex nature of certificates of coverage in foreign locations non-U.S. Social Security applications fees are based on the applicable Other KPMG Entity's rates.

Fixed Fees

Country	Currency	Tax Return	Tax Return Data Gathering Mtg	Arrival/Departure Tax Briefing	Hypothetical Withholding Calculation	TEQ
Australia	AUD	1,830	760	760	950	950
Belgium	EUR	1,180	440	440	510	510
Brazil	USD	1,130	500	500	450	450
China	CNY	5,670	2,720	2,720	2,840	2,840
Czech Republic	CZK	32,190	11,020	11,020	12,580	12,580
France	EUR	1,020	480	480	350	350
Germany	EUR	1,600	620	620	660	660
India	INR	74,750	37,000	37,000	30,840	30,840
Italy	EUR	1,010	480	480	520	520
Japan	JPY	138,000	77,630	77,630	86,250	86,250
Korea	KRW	1,374,220	773,000	773,000	697,850	697,850
Malaysia	MYR	3,540	1,660	1,660	1,520	1,520
Myanmar	USD	1,740	350	350	720	720
Mexico	USD	1,540	530	530	580	580
Morocco	MAD	14,080	4,690	4,690	7,040	7,040
Poland	PLN	4,260	1,600	1,600	1,670	1,670
Romania	EUR	1,240	510	510	830	830
Serbia	RSD	179,400	69,000	69,000	82,800	82,800
Slovakia	EUR	1,500	500	500	400	400
Spain	EUR	1,010	480	480	520	520
Switzerland	CHF	1,730	580	580	580	580
Thailand	THB	48,300	27,600	27,600	30,360	30,360
Turkey	EUR	1,270	370	370	460	460
USA	USD	1,175	575	575	575	575
UK	GBP	920	430	430	460	460

In the event the Debtors request that KPMG or an Other KPMG Entity prepare a tax return and KPMG or an Other KPMG Entity determines, after reviewing the relevant facts and circumstances, that filing a tax return is not required, the fixed fee for performing services to enable it to make such determination will be discounted to 35% of the amount provided in the chart above.

24. In addition to the fixed fees above, the country specific requirements and associated fixed fees for each of the United States, Brazil, China, Czech Republic, France, Germany, India, Italy, Japan, Mexico, Morocco, Poland, Romania, Slovakia, Spain, Thailand and Turkey are set forth in Appendix II to the December 20, 2023 Global Mobility Engagement Letter attached hereto as **Exhibit A-3** and incorporated herein by reference.

25. Notwithstanding anything to the contrary contained herein or the Application, pursuant to the Engagement Letter, dated December 20, 2023, 100% of the tax return fee as provided in the table above for each authorized employee for the then current year authorized by the Debtors is to be paid to KPMG on January 15th of each year.

Out of Scope Services (Tax Consulting and Tax Compliance)

26. To the extent that the Debtors require services not included in any fixed fee services or otherwise out-of-scope from any services described in the Engagement Letters, such services are considered “Out-of-Scope Services”. With respect to global mobility services, the scope and fees for such Out-of-Scope Services will be based on the agreed hourly rates noted above and will be agreed with the Debtors in advance. Out-of-Scope Services may include, but are not limited to, the following:

Additional Services	Fees
Recurring engagement status meeting where advisory services are provided	Hourly rates (set forth in paragraph 22 above)
Annual business review where advisory services are provided	Hourly rates (set forth in paragraph 22 above)
In addition to the one cost projection and one revision included in the fee, KPMG can perform the following: multiple comparisons for one person on several packages; new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize.	\$1,200 per calculation
Reconciliation of non-US year-end wage statement	Hourly rates (set forth in paragraph 22 above)
Adjustment to year-end wage statement	Hourly rates (set forth in paragraph 22 above)
General global mobility tax consulting on matters that may arise for which the Debtors seek its advice, both written and oral, and that	Hourly rates (set forth in paragraph 22 above)

are not the subject of a separate engagement letter ⁷	
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27. As set forth in the Kukoyi Declaration, KPMG intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the orders of this Court. Such applications will include time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. It is not the general practice of KPMG professionals to keep detailed records similar to those customarily kept by attorneys. Because KPMG does not ordinarily maintain contemporaneous time records in one-tenth hour increments, to the extent that KPMG is being paid a fixed or contingent fee, such as the fixed fees for certain global mobility tax and outsourcing services, the Debtors request authorization for KPMG to keep time records related to such services in summary format in half-hour increments. Pursuant to Local Rule 2016-1(h), the Debtors request that, for all services rendered on a fixed fee basis, KPMG be permitted to file time records in half-hour increments setting forth, in a summary format, a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. For all services rendered on an hourly basis, KPMG will maintain detailed time records in one-tenth hour increments.

⁷ KPMG will apply the elevated standards described in the “Tax Return Standards” section of the Engagement Letter, dated December 20, 2023, with respect to any such advice which would cause KPMG to be considered a tax return preparer under Treasury Regulation § 301.7701-15.

28. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG will file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee.

29. KPMG intends to, and shall, make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* effective as of November 1, 2013.

30. In addition, KPMG will be reimbursed for the reasonable out-of-pocket expenses of the KPMG's professionals incurred in connection with this assignment, such as travel, lodging, third party duplications, messenger, and telephone charges. All fees and expenses due to KPMG will be billed in accordance with any interim compensation orders entered by this Court and the relevant sections of the Bankruptcy Code, Bankruptcy Rules, and Local Rules and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters. In addition, the Debtors will reimburse KPMG for professional time incurred with respect to KPMG's retention and fees incurred in connection with these chapter 11 cases.

31. As of the Petition Date, the Debtors owed KPMG approximately \$733,000 for unpaid fees and/or expenses. In connection with this Application, after application of the retainer, KPMG agrees to waive any and all amounts owed for professional services rendered prior to the Petition Date.

32. Prior to the Petition Date, KPMG received a retainer in the amount of approximately \$737,000 which was or will be applied to outstanding services incurred prior to the Petition Date. In the event that the amount of the retainer exceeds the amount of any fees and

expenses incurred prior to the Petition Date, KPMG will credit the difference to the Debtors in its first monthly fee application.

33. According to KPMG's books and records, during the 90-day period prior to the Petition Date, KPMG received \$1,178,865.20 from the Debtors for professional services performed and expenses incurred, which includes the retainer noted above, as follows:

Invoice Number	Invoice Date	Amount Billed	Date Invoice Paid	Amount Paid
8005612347	08/23/2024	\$525.00	5/27/2025	\$525.00
8005839047	01/16/2025	\$36,639.00	4/11/2025	\$36,639.00
8005839040	01/16/2025	\$586.00	5/27/2025	\$586.00
8005839041	01/16/2025	\$164.00	4/9/2025	\$164.00
8005839043	01/16/2025	\$1,374.00	5/27/2025	\$1,374.00
8005839046	01/16/2025	\$369.00	4/11/2025	\$369.00
8005745208	11/17/2024	\$11,100.00	5/27/2025	\$11,100.00
8005745206	11/17/2024	\$4,425.00	5/28/2025	\$4,425.00
8005877835	02/10/2025	\$60,399.00	3/28/2025	\$60,399.00
4825259440	6/2/2025	\$737,000.00 (retainer)	06/06/2025	\$737,000.00
4825259439	6/2/2025	\$326,284.20	06/06/2025	\$326,284.20

34. Except as set forth in the Kukoyi Declaration, attached hereto as **Exhibit B**, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

Indemnification

35. As a material part of the consideration for which KPMG has agreed to provide the services described herein, the Debtors have agreed to the indemnification provisions set forth in

the Engagement Letters. Notwithstanding the foregoing, the Debtors and KPMG have agreed to modify such provisions as follows during the pendency of these chapter 11 cases:

- a. KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; provided that, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding paragraph, such engagement letter(s) shall be deemed approved by the Court;
- b. The Debtors shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by the Order; and
- c. If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these chapter 11 cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

KPMG's Disinterestedness

36. To the best of the Debtors' knowledge, information, and belief, other than as set forth in the Kukoyi Declaration, KPMG: (a) has no connection with the Debtors, their creditors, other parties in interest, or the attorneys or accountants of any of the foregoing, or the U.S. Trustee or any person employed in the Office of the United States Trustee; (b) does not hold any interest adverse to the Debtors' estates; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code.

37. Accordingly, the Debtors believe that KPMG is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code and as modified by section 1107(b) of the Bankruptcy Code.

38. In addition, as set forth in the Kukoyi Declaration, if any new material facts or relationships are discovered or arise, KPMG will provide the Court with a supplemental declaration.

Basis for Relief

39. The Debtors submit that the retention of KPMG under the terms described herein is appropriate under sections 327(a), 328, and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee, with the Court's approval, to employ professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines a "disinterested person" as a person who:

- (a) is not a creditor, an equity security holder, or an insider;
- (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and
- (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct

or indirect relationship to, connection with, or interest in, the debtor, or for any other reason. 11 U.S.C. § 101(14).

40. Further, section 1107(b) of the Bankruptcy Code provides that “a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b). KPMG’s prepetition relationship with the Debtors is therefore not an impediment to KPMG’s retention as the Debtors’ postpetition tax consulting service provider.

41. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person “on any reasonable terms and conditions of employment, including on a retainer . . .” 11 U.S.C. § 328(a). The Debtors request that KPMG be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however*, that, notwithstanding anything to the contrary contained in the Declaration or the Engagement Letters but subject to the terms of the proposed Order, solely with respect to any and all services provided on a fixed fee basis, the Debtors request that KPMG be permitted to be compensated pursuant to section 328(a) of the Bankruptcy Code and that KPMG’s fees and expenses not be evaluated under the standard set forth in section 330 of the Bankruptcy Code.

42. The Debtors submit that the terms and conditions of KPMG’s retention as described herein, including the proposed compensation, are reasonable and in line with the terms and conditions typical for engagements of this size and character. Since the Debtors will require substantial assistance with their chapter 11 process, it is reasonable for the Debtors to seek to employ and retain KPMG to provide tax compliance and tax consulting services on the terms and conditions set forth herein.

43. Based upon the foregoing, the Debtors submit that the retention of KPMG, on the terms set forth herein and, in the Engagement Letters, is necessary, reasonable, and in the best interest of the Debtors' estates, creditors, and other parties in interest and should be granted.

Notice

44. The Debtors will provide notice of this application to: (a) the U.S. Trustee; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) Paul Hastings LLP and Morris James LLP, as co-counsel to the Committee; (d) the office of the attorney general for each of the states in which the Debtors operate; (e) United States Attorney's Office for the District of Delaware; (f) the Internal Revenue Service; (g) the United States Securities and Exchange Commission; (h) the United States Department of Justice; (i) Mayer Brown LLP, as counsel to the DIP Agent; (j) Davis Polk & Wardwell LLP, as counsel to Mizuho Bank, Ltd., in all capacities other than as Prepetition Agent; (k) Young Conaway Stargatt & Taylor, LLP, as counsel to Mizuho Bank, Ltd., in its capacity as Prepetition Agent; (l) Akin Gump Strauss Hauer & Feld LLP and Cole Schotz P.C., as counsel to the Ad Hoc Group of Senior Lenders; (m) Paul, Weiss, Rifkind, Wharton & Garrison LLP, as counsel to the Sponsors; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002 (the "Notice Parties"). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

45. No prior request for the relief sought in this application has been made to this or any other court.

WHEREFORE, the Debtors request entry of the Order, substantially in the form attached hereto as **Exhibit C**, (a) granting the relief requested herein and (b) granting such other relief as the Court deems appropriate under the circumstances.

Dated: July 10, 2025

Respectfully submitted,

Marelli Automotive Lighting USA LLC, *et al.*,
Debtors and Debtors in Possession

/s/ Marisa Iasenza

Marisa Iasenza
Executive Vice President and
Chief Legal Officer

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	
<i>et al.</i> , ¹	)	Case No. 25-11034 (CTG)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	Hearing Date: August 7, 2025 at 10:00 a.m. (ET)
	)	Obj. Deadline: July 31, 2025 at 4:00 p.m. (ET)

**NOTICE OF APPLICATION
OF THE DEBTORS FOR ENTRY OF
AN ORDER (I) AUTHORIZING THE DEBTORS TO
RETAIN AND EMPLOY KPMG LLP TO PROVIDE TAX COMPLIANCE
AND TAX CONSULTING SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND
(II) WAIVING CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

PLEASE TAKE NOTICE that, on July 10, 2025 the above-captioned debtors and debtors in possession (collectively, the “Debtors” and together with their non-debtor affiliates, the “Company”) filed the *Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Compliance and Tax Consulting Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any responses to the Application must be in writing and filed with the Clerk of the United States Bankruptcy Court for the District of Delaware,

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon the undersigned, so as to be received on or **before 4:00 p.m. (prevailing Eastern Time) on July 31, 2025.**

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the response or objection upon: (a) the Debtors, Marelli Automotive Lighting USA LLC, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: Marisa Iasenza (marisa.iasenza@marelli.com); (b) proposed counsel to the Debtors, Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Spencer A. Winters, P.C. (spencer.winters@kirkland.com), and Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Nicholas M. Adzima (nicholas.adzima@kirkland.com) and Evan Swager (evan.swager@kirkland.com); (c) proposed co-counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, Delaware 19899 (Courier 19801), Attn.: Laura Davis Jones (ljones@pszjlaw.com), Timothy P. Cairns (tcairns@pszjlaw.com), and Edward A. Corma (ecorma@pszjlaw.com); (d) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Jane Leamy (Jane.M.Leamy@usdoj.gov) and Timothy J. Fox, Jr. (timothy.fox@usdoj.gov); (e) counsel to the DIP Agent, Mayer Brown LLP, 1221 Avenue of the Americas, New York, New York 10020-1001, Attn.: Jason Elder (jason.elder@mayerbrown.com); (f) counsel to Mizuho Bank, Ltd., in all capacities other than as Prepetition Agent, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn.: Timothy Graulich (timothy.graulich@davispolk.com) and Richard J. Steinberg (richard.steinberg@davispolk.com); (g) counsel to Mizuho Bank, Ltd., in its capacity as Prepetition Agent, Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Robert S. Brady (rbrady@ycst.com) and Andrew L. Magaziner (amagaziner@ycst.com); (h) counsel to the Ad Hoc Group of Senior Lenders, (i) Akin

Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attn: Ira S. Dizengoff (idezengoff@akingump.com) and Anna Kordas (akordas@akingump.com), (ii) Akin Gump Strauss Hauer & Feld LLP, 2001 K Street NW, Washington, D.C. 20006, Attn.: Scott Alberino (salberino@akingump.com), Kate Doorley (kdoorley@akingump.com), and Alexander F. Antypas (aantypas@akingump.com); and (iii) Cole Schotz P.C., 500 Delaware Avenue, Suite 600, Wilmington, DE 19801, Attn: Justin R. Alberto (jalberto@coleschotz.com) and Stacy L. Newman (snewman@coleschotz.com); (i) counsel to the Sponsors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attn.: Brian S. Hermann (bhermann@paulweiss.com) and Jacob Adlerstein (jadlerstein@paulweiss.com); and (j) co-counsel to the Committee, (i) Paul Hastings LLP, 200 Park Avenue, New York, New York 10166. Attn.: Kristopher M. Hansen (krishansen@paulhastings.com), Jonathan D. Canfield (joncanfield@paulhastings.com), Gabriel E. Sasson (gabesasson@paulhastings.com), and Marcella Leonard (marcellaleonard@paulhastings.com), and (ii) Morris James LLP, 500 Delaware Avenue, Suite 1500, Wilmington, Delaware 19801. Attn.: Eric J. Monzo (emonzo@morrisjames.com), Jason S. Levin (jlevin@morrisjames.com), and Siena B. Cerra (scerra@morrisjames.com).

PLEASE TAKE FURTHER NOTICE THAT, IF AN OBJECTION IS PROPERLY FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, A HEARING WILL BE HELD ON AUGUST 7, 2025 BEFORE THE HONORABLE CRAIG T. GOLDBLATT, UNITED STATES BANKRUPTCY JUDGE FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, COURTROOM #7, THIRD FLOOR, WILMINGTON, DELAWARE 19801. ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED WILL BE CONSIDERED BY THE BANKRUPTCY COURT AT SUCH HEARING.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT
MAY GRANT THE RELIEF DEMANDED BY THE APPLICATION WITHOUT FURTHER
NOTICE OR HEARING.

Dated: July 10, 2025
Wilmington, Delaware

/s/ Laura Davis Jones

PACHULSKI STANG ZIEHL & JONES LLP

Laura Davis Jones (DE Bar No. 2436)
Timothy P. Cairns (DE Bar No. 4228)
Edward A. Corma (DE Bar No. 6718)
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899 (Courier 19801)
Telephone: (302) 652-4100
Facsimile: (302) 652-4400
Email: ljones@pszjlaw.com
tcairns@pszjlaw.com
ecorma@pszjlaw.com

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
Nicholas M. Adzima (admitted *pro hac vice*)
Evan Swager (admitted *pro hac vice*)
601 Lexington Avenue
New York, New York 10022
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nicholas.adzima@kirkland.com
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-and-

Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)
Spencer A. Winters, P.C. (admitted *pro hac vice*)
333 West Wolf Point Plaza
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: ross.kwasteniet@kirkland.com
spencer.winters@kirkland.com

*Proposed Co-Counsel for the Debtors
and Debtors in Possession*

*Proposed Co-Counsel for the Debtors
and Debtors in Possession*

Exhibit A

Engagement Letters

Exhibit A-1



KPMG LLP
811 Main Street
Houston, TX 77002

Telephone +1 713 319 2000
Fax +1 713 319 2041
kpmg.com

Marelli Corporation
2-19-4 Miyahara-cho, Kita-ku
Saitama 331-8501, Japan

Attention: Alanna Abrahamson
CFO & Executive VP

This Engagement Letter, including the Standard Terms and Conditions and any exhibits, attachments, addenda or appendices attached hereto (collectively, the “Agreement”), dated as of June 4, 2025 (the “Effective Date”), is between Marelli Corporation (“Client”) and KPMG LLP (“KPMG”), whereby Client is engaging KPMG to provide the professional services described herein (the “Services”). This Engagement Letter replaces and supersedes the agreement between KPMG Tax Corporation (“KPMG Japan”) and Client signed on May 22, 2025 (the “May Agreement”), provided that, notwithstanding the foregoing, all amounts outstanding owed under the May Agreement and the prior engagement letter between KPMG Japan and Client remain outstanding as do all provisions of such engagement letters that survive termination thereof.

1. Scope of Services

1.1. Debt Restructuring Services

KPMG shall analyze foreign, U.S. federal, state, local, and international tax implications of Client’s potential restructuring of its debt and/or capital structure (the “Potential Restructuring”). Services hereunder may include, but are not limited to, analyses of:

- Section 382 (and foreign equivalent) issues related to potential restructuring alternatives, including a sensitivity analysis to reflect the Section 382 impact of the proposed and/or hypothetical equity transactions;
- Net unrealized built-in gains and losses and Notice 2003-65 as applied to the ownership change, if any, resulting from or in connection with the Potential Restructuring;
- Client’s tax attributes, including net operating losses, tax basis in assets, and tax basis in subsidiaries’ stock as relevant to the Potential Restructuring;
- Cancellation of debt income, including the application of Section 108 and consolidated tax return regulations (and foreign equivalents as applicable) relating to the restructuring of non-intercompany debt and the completed capitalization/settlement of intercompany debt;
- Application of the attribute reduction rules (and foreign equivalents) under Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Potential Restructuring;
- Relevant tax elections available and filing of any necessary election statements;
- Tax implications of any internal reorganizations and restructuring alternatives;
- Cash tax modeling of the tax benefits or tax costs of restructuring alternatives;
- Tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring;
- Potential bad debt, worthless stock, and retirement tax losses associated with the Potential Restructuring; and



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- Tax treatment of restructuring related costs.

If requested, the Services will include addressing the impact of the Corporate Alternative Minimum Tax.

1.1.1. Deliverables

Deliverables are expected to include:

- A quantitative analysis reflecting the restructuring tax matters (including modeling calculations to reflect the cash tax liability and impact on tax attributes under various restructuring scenarios).
- Tax memoranda, proposals, recommendations and/or tax opinion(s) requested in writing by Client regarding in-scope analyses.

1.2. Term of the Agreement

The term hereof shall begin on the Effective Date and, unless terminated as contemplated herein, shall continue until the Services are complete.

2. Fees

2.1. Debt Restructuring Services

The fee for services (including services provided by other member firms of KPMG International) will be based on the actual time incurred to complete the work at 85 percent of the standard hourly rates for the individuals involved in providing the services.

2.2. Other Fees & Expenses

These fees and expenses are in addition to the fees for the Services.

Client shall pay a technology fee equal to 5% of total engagement fees.

Client acknowledges that, if Client files or intends to file a bankruptcy petition, professional time required to prepare detailed applications in accordance with the Bankruptcy Code, applicable rules, and guidelines differ from KPMG's normal engagement and billing procedures and, as a result, will require significant effort by KPMG to comply therewith. Client agrees that, subject to Bankruptcy Court approval, KPMG shall be reimbursed for such professional time incurred.

3. Payment Schedule

Client acknowledges and agrees that KPMG Japan has agreed to transfer to KPMG that portion of the \$670,000 retainer payment issued under the May Agreement attributable to services performed by KPMG under the May Agreement and any prior engagement letters and to be performed by KPMG under this Engagement Letter. Client acknowledges and agrees that such retainer payment may be applied towards services performed under the May Agreement and any prior engagement letters and to be performed under this Engagement Letter including services performed by KPMG member firms. KPMG will issue invoices to replenish the existing retainer if estimated fees are expected to exceed the existing retainer. The retainer will be held against the final invoice for the engagement. Any unused retainer will be refunded.

4. Client Responsibilities

Client shall:

- When Client requests interaction with other advisors, facilitate such third parties' cooperation. By signing the Agreement, Client hereby authorizes KPMG to interact with such other advisors, as needed for KPMG to provide the Services.



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- If requested in connection with the Services, provide KPMG with a representation letter regarding certain aspects of the transaction on which KPMG will rely in providing the Services.

5. Other Matters

5.1. Applicable Standards

When providing tax services, KPMG applies standards that may be higher than those required by law, regulation, or other professional requirements. KPMG will promptly inform Client if, during this engagement, KPMG concludes that a tax return position cannot meet these higher standards.

5.2. Limitation on Opinion

Client hereby acknowledges and agrees that, if an opinion is requested and KPMG cannot determine the reasonableness of a representation on which Client asks KPMG to rely, it may not be possible for KPMG to opine on one or more issues that are the subject matter of the opinion. KPMG will inform Client as soon as practicable if KPMG determines circumstances exist that prevent KPMG from issuing the tax opinion.

5.3. Consents to Disclose and Use Tax Return Information

To enable the completion of the Services and related activities, certain states require **Consents to Disclose and Use Tax Return Information** to be signed by Client separate from the Agreement and returned to KPMG. This separate consent will be provided with this Agreement.

* * * * *

IN WITNESS HEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

Marelli Corporation

A handwritten signature in black ink, appearing to read "Alanna Abrahamson", written over a horizontal line.

Alanna Abrahamson
CFO & Executive VP

June 5, 2025

Date

KPMG LLP

A handwritten signature in black ink, appearing to read "Olayinka Kukoyi", written over a horizontal line.

Olayinka Kukoyi
Partner

June 4, 2025

Date



Standard Terms and Conditions for Advisory and Tax Services

October 2024 Release

1. Definitions.

- (a) "Advice" means any advice, recommendations, work product, Deliverables or other information provided by KPMG in connection with the Services.
- (b) "Agreement" means the Engagement Letter and these Standard Terms and Conditions for Advisory and Tax Services and any exhibits, attachments, addenda or appendices attached thereto.
- (c) "AICPA" means the American Institute of Certified Public Accountants.
- (d) "Applicable Export Control Laws" means applicable export control laws and regulations of the United States, United Kingdom, European Union, and Switzerland.
- (e) "Applicable Sanctions" means comprehensive, economic, financial or trade sanctions or export embargoes maintained or enforced by the governments of the United States (including the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. Department of State and the U.S. Department of Commerce), Canada (including Public Safety Canada and Global Affairs Canada), the United Kingdom (including the Office of Financial Sanctions Implementation, Export Control Joint Unit, Her Majesty's Treasury, the Department of Trade and Foreign, Commonwealth and Development Office), or Switzerland, the United Nations Security Council, the European Union or any European Union member state.
- (f) "Change Order" means a document agreed upon by the parties in writing that includes any changes to the Engagement Letter that result from the process set forth in Section 2(c) hereof.
- (g) "Change Order Event" means any of the following events that may occur during the performance of the Services: (1) a failure by any of the Client Parties and/or their vendors to perform any of their respective responsibilities set forth in this Agreement in a timely manner, (2) any unrealized, incomplete or inaccurate assumptions in the Engagement Letter, or (3) delays that occur for reasons outside of KPMG's reasonable control.
- (h) "Change Request" means a written request from one party to the other party for a change to the Services or Deliverables.
- (i) "Client" or "you" (or derivatives thereof) means the engaging entity or entities, meaning the addressee(s) of the Engagement Letter.
- (j) "Client Materials" means any and all materials, facilities, network, hardware, systems, software, data and other equipment and information, that in each case is owned by or licensed or leased to you including any third-party materials, to which we are provided access in connection with the Services.
- (k) "Client Parties" means Client, its parent company and their affiliates, and their respective directors, officers, employees and agents.
- (l) "Condition" means any acts of God, wars, revolution, civil commotion, pandemic, epidemic, terrorism, acts of public enemy, embargo, acts of government in its sovereign capacity, labor difficulties, including without limitation, strikes, slowdowns, picketing or boycotts, or any other circumstances beyond the reasonable control of the non-performing party.
- (m) "Confidential Information" means all documents, reports, data, records, forms and other materials that due to their character and nature, a reasonable person under like circumstances would treat as confidential received by one party (the "Receiving Party") relating to the provision or receipt of Services or otherwise in connection with the Agreement from, or on behalf of, the other party (the "Disclosing Party"); except to the extent such confidential information: (1) is already known to the Receiving Party at the time of disclosure by the Disclosing Party without an obligation of confidentiality; (2) is or becomes publicly known through no wrongful act of the Receiving Party; (3) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (4) is information provided by KPMG, as the Disclosing Party, to Client with respect to the tax treatment or tax structure of a transaction; or (5) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.
- (n) "Data Privacy Framework" means, individually or collectively, the EU-U.S. Data Privacy Framework, UK Extension to the EU-U.S. Data Privacy Framework, and Swiss-U.S. Data Privacy Framework, and successor frameworks thereto.



- (o) "Delayed Party" means the party delayed or unable to perform its obligations under this Agreement.
- (p) "Deliverables" means the items created or configured for delivery to Client that are specified as deliverables in the Engagement Letter.
- (q) "Engagement Letter" means the engagement letter to which these Standard Terms and Conditions for Advisory and Tax Services are attached.
- (r) "Enabling Tools" means KPMG proprietary and third-party software tools that KPMG makes available to facilitate KPMG's Services to you, such as project management or communications tools.
- (s) "Indemnified Party" means the party entitled to indemnification.
- (t) "Indemnifying Party" means the party obligated to indemnify.
- (u) "Intellectual Property Rights" means patents, copyrights, trademarks, trade secrets and similar proprietary rights.
- (v) "KPMG" or "we" (or derivatives thereof) means KPMG LLP, a Delaware registered limited liability partnership and the United States member firm of the international KPMG network of independent firms.
- (w) "KPMG Parties" means KPMG, Member Firms and the legal entities comprising KPMG International and their respective partners, principals, employees and agents.
- (x) "KPMG Property" means KPMG's, or its licensors', inventions, technology, know-how, methodologies, works of authorship and other materials created prior to, independently of, or in the course of providing the Services, and all improvements, enhancements and modifications thereto and derivative works thereof, including all Intellectual Property Rights appurtenant thereto, except that KPMG Property does not include Client Confidential Information.
- (y) "KPMG Resources" means KPMG, Member Firms and third-party service and technology providers engaged by KPMG or a Member Firm, which may be located in or outside of the United States.
- (z) "Liabilities" means liabilities, losses, expenses (including reasonable attorneys' fees and expenses), fines, penalties, taxes and other damages.
- (aa) "Legal Demand" means a validly issued legal or regulatory demand or request, subpoena or other legal process.
- (bb) "Member Firms" means the members of the international KPMG network of independent firms and entities controlled by, under common control with, or sublicensees of, one or more KPMG network member firms.
- (cc) "Residual Knowledge" means any generalized knowledge, experience, know-how, or any ideas or concepts derived from or discovered during the provision of the Services performed under the Engagement Letter retained in unaided memory and does not contain Client's Confidential Information.
- (dd) "Services" means the services KPMG shall perform as set forth in the Engagement Letter.

2. Our services and personnel.

- (a) Our Services will be performed in accordance with AICPA consulting and other applicable professional standards.
- (b) Any work performed in connection with the engagement described in the Agreement before its execution shall be governed by the Agreement.
- (c) Either party may submit a Change Request and the parties shall discuss the impact any such Change Request may have to the Services, Deliverables, fees, timing or other aspects of the Engagement Letter. Once a Change Order is executed by the parties, it shall amend and become a part of the Engagement Letter. Without limiting the foregoing, if a Change Order Event occurs, the parties acknowledge that the Services and Deliverables may be affected, including a change in scope, timeline or fees and expenses set forth in the Engagement Letter which will require a Change Order to address the impact of such Change Order Event.

3. Our fees.

- (a) We will bill you for fees and reasonable expenses as agreed to in the Engagement Letter. You agree to pay our invoices within thirty (30) days after receipt. If Client does not pay any properly submitted invoice amount within thirty (30) days after receipt of such invoice, then KPMG may suspend or terminate the Services. Notwithstanding the preceding sentence, unless prohibited by professional standards, any invoiced amounts not paid by their applicable due date shall accrue a late fee of the lesser of (i) 1.5% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law. Notwithstanding anything to the contrary set forth above, any invoice received by Client on or after August 15th of any calendar year shall be due no later than September 15th of that same calendar year.



- (b) Where we are reimbursed for expenses, we will bill you for the amount we paid and we will not add any markup to the expense. After such expenses are incurred, we may receive rebates or incentive payments based on our aggregate purchases, which may include expenses reimbursed by you in addition to other clients. Such rebates are not credited back to you but are used to reduce our overhead.
- (c) The fees, expenses and timelines set forth in the Engagement Letter may vary due to failure by a Client to meet its obligations under the Engagement Letter or a change in assumptions, such as failure of third parties to cooperate. Our fees do not include any sales, use, excise, value added, income or other taxes, tariffs, or duties applicable to your receipt of our Services, payment of which shall be your responsibility. KPMG shall be responsible for its net income or applicable employment taxes.

4. Acceptance of deliverables and use of our advice.

- (a) We may provide our Advice to you in draft form, but the final written Deliverable if provided supersedes any drafts provided earlier. Client shall review each Deliverable within ten (10) business days (or such other time period set forth in the Engagement Letter) after delivery (the "Acceptance Period"). Prior to the conclusion of the Acceptance Period, Client shall accept each Deliverable that materially conforms to the specifications or other requirements therefor set forth in the Engagement Letter or agreed to in writing between the parties (the "Specifications"). If Client determines that the Deliverable does not materially conform to the applicable Specifications during the Acceptance Period, then Client shall provide KPMG with a written notice of rejection specifying the material non-conformities between the Deliverable and the applicable Specifications ("Defects"). KPMG shall, at no additional cost to Client, correct the Defects after which Client shall be entitled to repeat the acceptance process set forth herein (each a "Work-out Period"). The Deliverables will be deemed accepted if the Client fails to accept or reject the Deliverables before the end of the Acceptance Period or uses the Deliverables in a production environment. To the extent any accepted Deliverable differs from the applicable Specifications, then such Specifications are hereby deemed modified to conform to the accepted Deliverable. If after three Work-Out Periods the Deliverable does not conform in all material respects with the applicable Specifications, then Client may terminate the Engagement Letter and request a refund of any amounts paid by Client for the defective Deliverable(s); provided that any such refund shall be Client's sole and exclusive remedy, and KPMG's sole and exclusive liability.
- (b) Deliverables bearing the "KPMG" name or logo may only be disclosed to a third party in its entirety and unmodified.
- (c) Advice is provided for your sole benefit and internal business use and not for the benefit of, or to be relied upon by, any other party.

5. Termination.

Either party may terminate this Agreement at any time (a) by giving at least thirty (30) days' prior written notice to the other party, (b) upon thirty (30) days written notice to the other party, in the event such other party breaches a term of this Agreement and such breach remains uncured at the end of such thirty (30) day period or (c) upon written notice to the other party if laws, rules, regulations or professional standards applicable to a party preclude it from continuing to perform or receive the Services thereunder. Upon termination of this Agreement, Client shall pay all fees and expenses that have been incurred in connection with the performance of the Services through the effective date of such termination. Any provisions of the Agreement that by their nature are intended to survive termination or expiration will survive and continue to bind the parties.

6. Limitation on damages.

The total liability of the Client Parties and the KPMG Parties to one another for any Liabilities relating to the Services provided under the Engagement Letter shall be limited to the amount of fees paid to KPMG under the Engagement Letter. The Client Parties or KPMG Parties will not be liable to one another for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The preceding limitations do not apply to Liabilities arising from the parties' respective indemnification obligations or to the extent resulting from the gross negligence or willful misconduct of the parties. The provisions of this Section 6 shall apply regardless of the form of action, damage, claim, liability, cost, expense or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise.

7. Ownership.

- (a) Subject to full payment to KPMG of fees owed for the applicable Services, KPMG (i) assigns to Client, all right, title and interest in and to the Deliverables except to the extent any KPMG Property is contained therein, and (ii) grants Client a royalty-free, non-exclusive, non-transferable, non-sublicensable perpetual license, to use such KPMG Property solely in connection with Client's internal use of the Deliverables.
- (b) Notwithstanding anything herein that may be construed to the contrary, Client agrees that nothing in this Agreement prevents KPMG from using Residual Knowledge.



8. Indemnification.

- (a) KPMG shall indemnify, hold harmless and defend the Client Parties from and against any claims or Liabilities asserted by a third party against any of the Client Parties to the extent such Liabilities result from the infringement by the Deliverables (including any KPMG Property contained therein) of such third party's Intellectual Property Rights, except to the extent arising out of (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than for Client's internal business purposes; (ii) any modification of the Deliverables; (iii) the combination or operation of the Deliverables with materials, networks, systems or data not supplied or authorized in writing by KPMG in the Engagement Letter; or (iv) KPMG's compliance with any designs, specifications or instructions provided by, or on behalf of, any of the Client Parties. In case all or part of any Deliverable (including any KPMG Property contained therein) is held, or we believe is likely to be held, to constitute infringement, in addition to our obligations set forth in this Section, we may at our option and expense either: (1) secure for you the right to continue to use such infringing item; or (2) replace such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing. If we believe we are unable to perform any of these options, we shall refund you the amount paid to us for such item as long as you return such item to us and cease all use of the same. This Section states our entire liability and the sole and exclusive remedy with respect to any infringement or claim of infringement covered by this Section 8(a).
- (b) Client shall indemnify, hold harmless and defend the KPMG Parties from and against any Liabilities incurred or suffered by or asserted against any of the KPMG Parties in connection with a third-party claim arising from (i) Advice or (ii) the Client Materials or KPMG's use thereof. The foregoing obligations shall apply regardless of whether the third-party claim alleges a breach of contract, violation of statute, rule, regulation, or tort (including without limitation negligence).
- (c) KPMG shall indemnify, hold harmless and defend the Client Parties from and against any Liabilities for physical injury to, or death of, any person, and damage to or destruction of any tangible property, to the extent resulting from the negligence or willful misconduct of any of the KPMG Parties. Client shall indemnify, hold harmless and defend the KPMG Parties from and against any Liabilities for physical injury to, or death of, any person, and damage to or destruction of any tangible property, to the extent such Liabilities result from the negligence or willful misconduct of any of the Client Parties.
- (d) The Indemnified Party shall promptly notify the Indemnifying Party of any claim for which the Indemnified Party seeks indemnification. The Indemnifying Party shall conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall have the right to participate in such defense or settlement at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages for which the Indemnifying Party has accepted responsibility.

9. Client's responsibilities.

- (a) You shall reasonably cooperate with us in the performance of the Services and provide us with, or procure for us, the personnel, facilities, systems, software, equipment, and information reasonably necessary for us to perform the Services, as well as fulfill any obligations set forth in the Engagement Letter. If you do not provide us with the foregoing, you acknowledge that our ability to provide the Services may be adversely affected. Client represents that it has all rights, licenses, consents and permissions necessary for KPMG to receive and use the Client Materials to perform the Services and provide the Deliverables.
- (b) We rely on the materials, information, and assumptions you provide to us to render our Advice. We will not independently investigate or verify the accuracy or completeness of the same. If such materials, information, or assumptions are inaccurate or incomplete, our Services or Advice could be materially affected.
- (c) Client agrees that, while the Services may include advice and recommendations, all decisions in connection with the implementation of such advice and recommendations or to proceed with a proposed transaction are the sole responsibility of, and made by, Client. In particular, you shall be responsible for (i) assuming all management responsibilities and performing all management functions; (ii) overseeing the Services, by designating an individual, preferably within senior management, who possesses suitable skill, knowledge and/or experience; (iii) evaluating the adequacy and results of the Services; (iv) accepting responsibility for the results of the Services; and (v) establishing and maintaining internal controls over the processes with which the Services are concerned, including performing ongoing evaluations of your internal controls as part of your monitoring activities.

10. Use of KPMG Resources and Enabling Tools.

- (a) KPMG may engage KPMG Resources to assist in the performance of the Services, for example via subcontracting or contingent workforce personnel. KPMG remains responsible to Client for the performance of such Services, and adherence to obligations of confidentiality, by any KPMG Resources to the same extent KPMG is obligated under the terms of this Agreement. Client agrees it shall not bring any claim relating to the Agreement against any KPMG Resource, other than KPMG.



- (b) KPMG may, with the assistance of KPMG Resources, use information obtained during engagements (i) to analyze trends, perform comparative analysis, and develop and improve benchmarks; (ii) to develop and improve technology and services; and (iii) to improve other services to Client and to provide insights to Client about its business. Such information will not be disclosed to third parties other than KPMG Resources assisting KPMG with these uses unless such information is in an aggregated or anonymized format that does not identify Client.
- (c) KPMG may license certain Enabling Tools for use by Client to facilitate the Services. All other use is prohibited. Client may not redistribute, reproduce (except as necessary to run), modify, commercialize, allow third parties to access (unless authorized by KPMG in writing), or reverse engineer or decompile (except where such rights cannot be limited by applicable law) Enabling Tools. KPMG shall indemnify, hold harmless and defend Client from and against third-party claims that authorized use of Enabling Tools infringes the Intellectual Property Rights of a third party, subject to any limits or requirements imposed by KPMG's licensors; and Client shall indemnify, hold harmless and defend KPMG Parties from and against third-party claims arising from Client's or its authorized users' unauthorized use of Enabling Tools. Enabling Tools are not intended to be used as a system of record, repository or hosting service, and Client access to the Deliverables and other documents will be removed from the Enabling Tools within a reasonable period of time (no less frequently than annually for audit clients and their affiliates) following the conclusion of the engagement to which they relate. Client shall download such Deliverables and documents for its records. Client acknowledges that use of Enabling Tools may be subject to additional terms specified in the Engagement Letter or other agreement. Enabling Tools are provided on an "as is", "as available" basis.

11. Confidentiality.

- (a) The Receiving Party shall not disclose the Disclosing Party's Confidential Information to any other person without the Disclosing Party's prior written permission, except as otherwise set forth in this Agreement. Notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is (i) required, necessary or permissible to be disclosed pursuant to law, rule or regulation (e.g. whistleblower laws) or, subject to appropriate conditions of confidentiality, to fulfill professional obligations and standards (including conflict review) or to its insurers; (ii) to KPMG Resources performing the applicable Services; or (iii) in the case of the KPMG Parties, to the KPMG Resources providing internal, administrative, clerical, analytical and/or regulatory compliance operations and functions, and information technology support. The Receiving Party shall protect the Disclosing Party's Confidential Information as it protects its own confidential information but in no event shall use less than reasonable care.
- (b) If the Receiving Party receives a Legal Demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall, unless prohibited by law or such Legal Demand, provide prompt written notice to the Disclosing Party of such Legal Demand in order to permit it to seek a protective order. The Receiving Party shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter.
- (c) In a proceeding or investigation to which we are not a named party or respondent, if you request or we are required or authorized to produce documents or personnel as witnesses or for interviews, or otherwise to make information or materials relating to the Services available to you or a third party, you shall reimburse us for our time, at our standard hourly rates, and expenses, including reasonable attorneys' fees, incurred in responding to such request or requirement.

12. Third-party relationships.

KPMG is a large firm and part of a network of independent Member Firms that provide services to and have business relationships with many different entities, including entities who may have business interests that differ from Client's business interests. In accordance with applicable professional standards, prior to agreeing to provide Services requested by Client based upon the information provided by Client, KPMG will perform an internal search for any potential or actual conflicts of interest with the Services contemplated herein. Where such a potential conflict of interest is identified, KPMG would, subject to confidentiality, disclose the nature of such relationship to Client, including any planned safeguards, and seek Client's consent at such time.

13. Assignment, waiver, and severability.

- (a) Subject to Section 10, neither party may assign, transfer or delegate any of its rights, obligations, claims or proceeds from claims arising under or relating to this Agreement (including by operation of law, in which case the assigning party will, to the extent legally permissible, give as much advance written notice as is reasonably practicable thereof) without the prior written consent of the other party, such consent not to be unreasonably withheld, conditioned or delayed. Any assignment, transfer or delegation in violation hereof shall be null and void.
- (b) Failure of a party to exercise or enforce any of its rights hereunder is not a waiver of such rights.
- (c) In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of that provision is modified to the extent reasonably necessary to reflect the intent of the parties



and this Agreement shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.

14. Governing law.

The Agreement and all disputes and claims between the parties (whether based in contract, tort, statute, rule, regulation or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of New York, including without limitation its statutes of limitations, without regard to the conflict of laws provisions of New York or any other state or jurisdiction.

15. Alternative dispute resolution.

- (a) Any dispute or claim between the parties shall be submitted first to non-binding mediation. Mediation shall take place at a location to be designated by the parties using the Mediation Procedures of the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "IICPR"), with the exception of paragraph 2 (Selecting the Mediator).
- (b) If mediation is not successful within 90 days after the initial request for mediation, then such dispute shall be submitted to binding arbitration in accordance with the IICPR. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, validity, or enforceability of these dispute resolution procedures shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.
- (c) Arbitration shall take place in New York, New York and shall be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1, et seq. Party-selected arbitrators shall be selected from the lists of neutrals maintained by either the IICPR or by JAMS, Inc., but the chair of the arbitration panel does not have to be selected from those specific lists. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in IICPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with Section 6 above shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.
- (d) Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm, enforce or vacate any final award entered in arbitration, in any court of competent jurisdiction, provided that such party will file such motion under seal unless prohibited under applicable court rules.
- (e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.

16. Miscellaneous.

- (a) Independent Contractor. KPMG's relationship with Client is that of an independent contractor and neither party is an agent, distributor or representative of the other. Unless otherwise agreed to by the parties in writing, neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
- (b) Use of Names and Logos. We may reference you as a customer in our marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Client is an Audit, Advisory and/or Tax client of KPMG LLP."). In addition, you give us the right to use your logo for internal KPMG presentations and intranet sites.
- (c) Export Control/Sanctions.
 - (i) Each party shall comply with all Applicable Export Control Laws and Applicable Sanctions in the performance of each party's respective activities under the Engagement Letter and in the use of all technology provided by KPMG hereunder. Further, Client shall not provide access to any technology provided by KPMG to users in the Russian Federation for services to the Russian Federation that have been banned by Applicable Sanctions. Client shall not provide KPMG, or grant KPMG access to, (A) information (including technical data or technology) verbally, electronically, or in hardcopy, (B) software or (C) hardware, that is controlled for export by the United States government.
 - (ii) Each party represents to the other that neither it nor the KPMG Parties (with regard to KPMG) nor the Client Parties (with regard to the Client) are (A) organized, incorporated or resident in jurisdictions subject to comprehensive sanctions (by way of example, Cuba, Iran, North Korea, and Syria or certain regions of Ukraine); (B) listed in Applicable Sanctions; or (C) owned 50% or more or controlled by persons described in (A) or (B). Further, Client represents that it is not engaging KPMG to provide services directly or indirectly to the jurisdictions in (A) or to any party in (B) or (C).
 - (iii) Each party shall promptly notify the other upon determining or having reason to believe that it is sanctioned under Applicable Sanctions or can no longer make the above representations and warranties or otherwise



comply with the provisions of this paragraph. KPMG may suspend or terminate access to technology if it concludes that providing access to the technology pursuant to this Agreement would cause a violation of Applicable Sanctions or Applicable Export Control Laws.

- (d) Force Majeure. Except for the obligation of a party to make payments required hereunder, neither party shall be responsible for any delay or failure in performance of any part of this Agreement or the Services to the extent that such delay or failure is caused by reason of a Condition. The Delayed Party shall be excused from such performance on a day-to-day basis during the continuance of such Condition (and the other party shall likewise be excused from performance of its obligations on a day-to-day basis during the same period); provided, however, that the Delayed Party shall use commercially reasonable efforts to avoid or remove such Condition, and both parties shall proceed promptly with the performance of their obligations under this Agreement whenever such Condition is removed or ceases. If the Condition continues for more than ninety (90) days, then the party affected may terminate this Agreement upon written notice to the Delayed Party.
- (e) Personnel. KPMG is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the Services KPMG is providing, non-CPA holders may provide the Services under the Agreement.
- (f) Data Privacy. KPMG shall comply with and process personal data provided by or on behalf of the Client in connection with the Services in accordance with the Data Privacy Framework and its privacy policy located at <https://kpmg.com/us/en/home/misc/privacy.html>. Subject to the provisions of Section 11, KPMG agrees to: (1) not sell Client personal data, and only process such data for limited and specified purposes of providing the Services, and (2) provide Client notice if it can no longer process Client personal data in compliance with these obligations.
- (g) Disclaimer. Except as expressly stated in this Agreement, KPMG expressly disclaims and makes no warranties of any kind or nature with respect to the Services or Deliverables, express or implied, including warranties of merchantability, fitness for a particular purpose or use, or non-infringement.
- (h) Order of Precedence. In the event of a conflict between the provisions of these Standard Terms and Conditions for Advisory and Tax Services and the specific provisions in the Engagement Letter, the terms of these Standard Terms and Conditions for Advisory and Tax Services shall control except to the extent the Engagement Letter expressly references the provisions of these Standard Terms and Conditions for Advisory and Tax Services which they modify.

17. Additional terms for engagements involving tax services.

This Section 17 shall apply only to KPMG's performance of tax Services.

- 2. Notwithstanding anything to the contrary set forth herein, no provision in this Agreement is or is intended to be construed as a condition of confidentiality within the scope of the Internal Revenue Code of 1986 (the "IRC") section 6011 as implemented through Treasury Regulation 1.6011-4(b)(3)(i) (without regard to references to payment or receipt of a minimum fee) or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, Client, its directors, officers, employees and agents may disclose to any and all persons, without limitation of any kind, tax information KPMG provides to Client, including all materials such as tax opinions, memoranda, or other written tax advice that describes or otherwise relates to, either or both of the tax treatment and tax structure of any transaction on which KPMG's services are provided. Client will use commercially reasonable efforts to inform KPMG of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which KPMG's services are requested. Such notification must occur prior to KPMG providing any advice with respect to the transaction.
- (b) Client expressly permits KPMG and any relevant KPMG Resource involved in provision of Services hereunder to make disclosures required pursuant to IRC sections 6011, 6111 and 6112 and/or similar or analogous requirements of any state or other jurisdiction (domestic or foreign). Client will use commercially reasonable efforts to inform KPMG if Client is required to disclose any transaction covered by the Engagement Letter as a reportable transaction to the Internal Revenue Service ("IRS") or to any state or other jurisdiction (domestic or foreign) adopting similar or analogous provisions to IRC section 6011. KPMG will use commercially reasonable efforts to inform Client if KPMG provides Client's identifying information to the IRS under IRC section 6111 or 6112, or to any state tax authority or other jurisdiction (domestic or foreign) adopting similar or analogous provisions thereto.
- (c) Unless expressly provided for in the Engagement Letter, KPMG's Services do not include representing Client in the event of a challenge by the IRS or other tax or revenue authorities.
- (d) In rendering tax advice, KPMG may consider, for example, the applicable provisions of the IRC, and the Employee Retirement Income Security Act of 1974, each as amended, and the relevant state, local and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively or prospectively, and any such changes could affect the validity of KPMG's advice.



- (e) With respect to “tax return information” as defined in IRC section 7216, the consents provided in Sections 10 and 11 shall survive for ten years or for such longer periods as required in order for KPMG to assist Client with future tax-related needs and/or to comply with legal, regulatory and professional standards. KPMG Parties utilize common technology platforms to deliver tax services and applications. KPMG Parties may, with the assistance of KPMG Resources, use information (i) about the Client Parties to provide tax services and applications, along with analytics and other functionality, to the Client Parties; and (ii) about the general nature of your use of these common technology platforms to deliver, develop or improve services and technology, and to allow clients to evaluate business transactions and opportunities. Client may subsequently decline to continue to provide such consent with respect to tax return information by notifying KPMG thereof in writing and, in such case, KPMG may terminate this Agreement by providing written notice thereof to Client.

18. Entire agreement; Amendment.

This Agreement constitutes the final, complete and exclusive agreement between the parties with respect to the subject matter of the foregoing and supersedes all other previous and contemporaneous oral and written agreements relating to that subject matter. Any amendments to the Agreement must be made in writing.



KPMG LLP CONSENTS TO DISCLOSE AND USE TAX RETURN INFORMATION

1. Consents to Disclose and Use Tax Return Information

In connection with the tax services and technology provided to you, KPMG LLP ("KPMG") may be subject to certain United States federal and state laws that prohibit KPMG from disclosing your tax return information to third parties, or our use of that information for purposes other than the provision of tax services to you, unless such disclosure or use is otherwise authorized by law or you consent to such disclosure or use. Likewise, United States federal and state law generally precludes our disclosing your tax return information to service providers outside the United States without your consent. Accordingly, we request your consent for the disclosures and uses described with more specificity below.

1.1. *Request for Consent for Disclosure of Tax Return Information to Third Parties Within and Outside the United States*

To complete the tax services or provide the technology set forth in the agreement, which may include tax return preparation services, as well as preliminary engagement preparation and tax return preparation activities for the immediately succeeding tax year, we may disclose some or all of your tax return information from prior tax years, the current tax year and the immediately succeeding tax year to certain third-party contractors, other entities or service providers within or outside the United States. The entities that may receive such disclosures include KPMG Global Services Private Limited ("KGS"), an entity that is located in India and controlled by KPMG and certain other members of the KPMG network; any successor entity to KGS; and certain other members of the KPMG network and other third-party subcontractors that may otherwise assist in the completion of the services set forth in the agreement to which this consent relates.

To complete any tax services set forth in this agreement, we may also disclose some or all of your tax return information to other KPMG professionals located out of state, or to certain third-party contractors located in-state and within the United States we may retain under KPMG's oversight to assist in the delivery of our services.

You hereby consent to the disclosure of your tax return information to the professionals and service providers who are located within and outside the United States, as described above.

1.2. *Request for Consent to Use and Disclose Your Tax Return Information to Develop Analytics that May Enhance the Services We Offer to You and Other Clients and to Develop New Services and Technologies*

Supplementary to the terms of your agreement, we request your specific consent to use your tax return information for other purposes, such as improving the delivery or quality of services or technology to you and other clients, thought leadership projects and to allow you and other clients to evaluate various business transactions and opportunities. More particularly, we request your consent to allow us to produce anonymized statistical compilations, to analyze tax return information, to develop benchmarks as well as new services and technology, and to allow us to evaluate our performance on your behalf and on behalf of our other clients ("Data Analytics Services"). We also request your specific consent to disclose your tax return information to members of the KPMG network and other onshore and/or offshore third-party service providers such as KGS and the other parties described above to assist us in performing the type of Data Analytics Services described above. In addition, we and such third-party service providers may also prepare reports, studies and presentation decks reflecting statistics and reasoned conclusions regarding tax metrics, economic benchmarks, and tax and general business compliance risks and opportunities (the "Output").

Finally, we also request your consent to disclose the Output to you and other clients for whom we or other members of the KPMG network perform or are seeking to perform tax and tax-related services. More specifically, the Output may be included in presentations to you and such other clients. These materials will be intended to help you and our other KPMG network clients understand where each of you stands relative to your peers, to identify transactions that may be beneficial for your businesses, and to suggest areas in which we or other members of the KPMG network might work with you or our other clients to achieve your or such other clients' objectives, both with respect to accurate and compliant tax reporting and tax efficient planning. Any such disclosures of the Output will be anonymous as to taxpayer identity as required by law.



You hereby consent to: (i) the use by KPMG and the third parties identified herein of any and all tax return information, including any such information contained in your federal, state and foreign income tax returns set forth in this agreement and supporting schedules for the development and provision of the Data Analytics Services; (ii) the disclosure of such information to the members of the KPMG network and other third-party service providers assisting KPMG with the development and delivery of Data Analytics Services; and (iii) the disclosure to KPMG's and other KPMG network members' clients and potential clients of the Output from the Data Analytics Services.

1.3. Request for Consent for Disclosure of Information in Connection with Use of Tax Technology Platforms

KPMG and other Member Firms utilize technology platforms, such as KPMG Digital Gateway and its associated modules and applications, to deliver tax services and technology. "Member Firms" refers to members of the international KPMG network of independent firms, entities controlled by, or under common control with, one or more KPMG network member firms and parties to a participation agreement which permit it to be part of the KPMG network. These technology platforms may be provided, supported, and utilized by (i) Member Firms, (ii) the entities comprising KPMG International (together with Member Firms, the "KPMG Parties"), and (iii) their respective hosting, administrative, and other service providers inside and outside the United States (together with "KPMG Parties," the "KPMG Resources"). KPMG Parties may, with the assistance of KPMG Resources, use information constituting tax return information (i) about you and your affiliates to provide tax services and applications, along with analytics and other functionality, to such parties; and (ii) about the general nature of your use of the technology platforms referenced above to deliver, develop or improve services and technology, and to allow clients to evaluate business transactions and opportunities.

You hereby consent to the disclosure of your tax return information to the service providers within and outside the United States, as described above.

1.4. Representation Regarding Protection of Tax Return Information From Unauthorized Disclosure or Use

Consistent with the terms of this agreement, KPMG represents that with respect to each member of the KPMG network and third party referred to in the consents set forth above, KPMG and the third parties each have technical, legal and/or other safeguards, measures and controls in place to protect your tax return information from unauthorized disclosure or use.

1.5. Duration of the Consent

If you agree to the disclosure and use of your tax return information for the purposes set forth above and in the terms of this agreement, your consent is valid for ten (10) years in order for KPMG to complete all services set forth herein, including, but not limited to administrative support activities such as data storage, or for such longer periods as required in order for KPMG to comply with legal, regulatory, and professional standards. The consent shall also be valid for ten (10) years to permit KPMG to assist you with future tax-related needs.

1.6. Right to Refuse to Provide Consent

You have the right to decline to provide any or all of the consents requested herein or to request a more limited disclosure of your tax return information than that provided in any such consent. However, we reserve the right to decline to provide any services or technology described in the agreement that require the disclosure or use of the tax return information to which this consent relates in the absence of your consent or if we conclude that the more limited disclosure you authorize will interfere with the efficient and effective provision of such services or technology.

Marelli Corporation

Date

Exhibit A-2



KPMG LLP
Suite 1900
150 West Jefferson
Detroit, MI 48236

Telephone +1 313 230 3000
Fax +1 313 230 3001
kpmg.com

May 17, 2021

PRIVATE

Marelli North America, Inc.
One Calsonic Way
Shelbyville, Tennessee 37160

Attention: Ms. Raj Dhillon
Senior Manager, *Compensation & Benefits*

We are pleased you have engaged KPMG LLP (KPMG) to provide global mobility tax (and state to state mobile employees, if applicable) services to Marelli North America, Inc. (Marelli) and its international assignees for the period of this engagement set forth below. This letter confirms the scope and related terms of your engagement of KPMG.

Scope of Services

We will provide the tax compliance, global mobility outsourcing, and tax consulting services listed in Appendix I. In performing these services, the following considerations will apply to this engagement.

All tax returns are subject to examination by the taxing authorities. In the event of an examination, your international assignees may be requested to produce documents, records, or other evidence to substantiate the various items of income and deduction shown on the tax returns. KPMG may offer assistance with examinations by the tax authorities if you, the assignee, and we agree to have KPMG provide these services subject to a separate Engagement Letter.

Where we prepare tax equalization or reconciliation calculations for authorized employees, the calculations will be prepared in accordance with your established policies. All calculations will use a tax equalization/reconciliation template which you have reviewed and approved. We will bring questionable items, or items not addressed in your established policies and which have not been previously addressed, to your attention for your review and approval prior to finalizing the tax equalization/reconciliation calculation. You will instruct your employees to review all calculations provided to them.

Where tax returns or tax equalization calculations for authorized employees are to be provided to Marelli, we will require the consent of those particular employees (and their spouses, where married) to disclose tax return information before so providing the calculations.

Tax Organizer

We will provide your international assignees with individual income tax organizer(s) designed to assist them in gathering the information needed to prepare their foreign and domestic income tax returns. Your employees should review their information carefully to ensure that it is complete and accurate. We will not audit or independently verify the data submitted by Marelli or the individual taxpayer. We may however, ask for clarification of some of the information, where necessary. Our engagement cannot be relied on to uncover errors, omissions, or irregularities, should any exist in the underlying information provided by the company or the assignee incorporated in the tax return(s). However, we will inform you of any such matters that come to our attention.



Ms. Raj Dhillon
Marelli North America, Inc.
May 17, 2021
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Tax Return Standards - Tax Compliance Services

KPMG applies elevated standards in preparing tax returns. These standards are dependent on certain characteristics of the entity to which our services will be directed.

Under these standards, the return position must be at least “more likely than not” to be sustained on the merits. If a return position relates to a transaction that is a “principal purpose transaction” or a transaction that the IRS or a state tax authority has identified as a “listed transaction,” we must arrive at a “should” confidence level with respect to the position. We will not render any advice with respect to a federal or state “listed transaction” or any transaction that is substantially similar to a federal or state “listed transaction.”

In determining whether a return position meets the appropriate standard, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if, during this engagement, we determine circumstances exist that prevent us from providing you services under these standards.

Tax Advice Standards - Tax Consulting Services

If KPMG is considered to be a tax return preparer under Treasury Regulation §301.7701-15, we will apply elevated standards in providing tax advice. These standards are dependent on certain characteristics of the entity to which our services will be directed.

1. For U.S. public companies or “large private entities” (i.e., private entities with prior year gross revenues of \$300 million or more): We must be able to determine that (1) there is “substantial authority” for an undisclosed return position and (2) a disclosed return position has at least a “realistic possibility” of being sustained on its merits. The laws of some states (e.g., New York) also may impose more stringent return preparation standards for state tax returns. For positions pertaining to a “Tax Shelter” (as defined in IRC §6662(d)(2)(C)(ii)) or a “reportable transaction” with a significant purpose of tax avoidance, the return positions must be at least “more likely than not” to be sustained on the merits; if the taxpayer is advised regarding potential taxpayer penalties, there must be “substantial authority” for our advice.
2. For “other private entities” (i.e., entities that do not fall within the definitions above as a U.S. public company or large private entity): The return position must be at least “more likely than not” to be sustained on the merits.
3. If a return position relates to a transaction that is a “principal purpose transaction,” we must arrive at a “should” confidence level with respect to the position.
4. We will not render any advice with respect to a federal or state “listed transaction” or any transaction that is substantially similar to a federal or state “listed transaction.”

In determining whether a return position meets the appropriate standard, we will not take into account the possibility that a tax return will not be audited, that an issue will not be raised on audit, or that an issue will be settled. We will inform you as soon as possible if, during this engagement, we determine circumstances exist that prevent us from providing you services under these standards.

KPMG will also comply with the aforementioned elevated standards in providing assistance with routine correspondence with the tax authorities.

Additional Services

If matters exceed the scope of this Engagement Letter, we will either issue (a) a clarifying addendum to confirm the scope and related terms of any additional services to be provided or (b) a separate Engagement Letter (for



Ms. Raj Dhillon
Marelli North America, Inc.
May 17, 2021
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more complex projects). To be of greatest assistance to you, we should be advised in advance of proposed transactions to which such services will relate.

Fees

Our fees for this engagement will be based upon the attached fee schedule.

Consents to Disclose and Use Tax Return Information

To enable the completion of the services under this Engagement Letter and related activities, the attached Consents to Disclose and Use Tax Return Information is hereby agreed to and made part of this letter.

Potential Mandatory Disclosure Reporting

A growing number of countries are enacting Mandatory Disclosure Regimes (MDRs), which require advisors, like KPMG and non-U.S. firms within the KPMG network of independent member firms ("Member Firms"), to disclose qualifying arrangements to the relevant local taxing authorities. Non-compliance with MDRs may result in significant penalties.

Accordingly, Marelli hereby acknowledges that KPMG, Member Firms and/or Marelli may be required to disclose qualifying arrangements to the relevant taxing authorities. KPMG will use good faith efforts to inform Marelli if KPMG is required to provide, or KPMG becomes aware that a Member Firm is required to provide, Marelli's information to relevant taxing authorities with respect to a qualifying arrangement covered by this Engagement Letter. Furthermore, when feasible, KPMG will consider reasonable input from Marelli in connection with a KPMG disclosure. Marelli will use good faith efforts to inform KPMG if Marelli is required to disclose a qualifying arrangement to relevant taxing authorities with respect to a qualifying arrangement covered by this Engagement Letter.

Other Matters

Use of Technology

In an effort to enhance information exchange and collaboration with Marelli and to facilitate the delivery of KPMG's services, KPMG makes various technology systems available for Marelli's and its authorized employees' use in an online environment. These technology systems (hereinafter referred to as "KPMG LINK Technology Tools") are accessible through the KPMG LINK portal web site or such other web site as may be provided to you by KPMG.

The use of KPMG LINK Technology Tools is subject to the enclosed KPMG LINK Technology Tools Terms and Conditions, which are incorporated herein and form an integral part of this letter. You acknowledge and agree that Marelli and its personnel to whom you provide access to the KPMG LINK Technology Tools (Authorized Users) shall be bound by the terms of the KPMG LINK Technology Tools Terms and Conditions as a condition of such use.

KPMG employs security measures to protect KPMG LINK Technology Tools and the information stored therein. The security features employed to limit the potential for intrusions, loss of information and/or other risks are: limited access of the KPMG LINK Technology Tools to users authorized by you or KPMG; protected infrastructure through the use of a user name and complex password for login, overall application security, a secure socket layer (SSL), and encryption; protected architecture of a server located in a secured environment.

KPMG LINK Technology Tools are accessible through a web browser, and no local client software is required to be installed. As with any Internet-based product, technical factors such as bandwidth, network



Ms. Raj Dhillon
Marelli North America, Inc.
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configurations, and laptop browser settings can affect the tools' speed and accessibility. Therefore KPMG does not guarantee the availability of the KPMG LINK Technology Tools to Marelli and its Authorized Users.

In addition, KPMG may make available to Marelli certain other technology applications through KPMG LINK, the use of which is governed by and subject to the terms of separate license agreements between KPMG and Marelli. These other technology applications provided by KPMG under separate license agreements are not subject to the KPMG LINK Technology Tools Terms and Conditions specified herein.

Use of the KPMG LINK Technology Tools by Marelli and its Authorized Users is conditioned on your acceptance of these terms and the KPMG LINK Technology Tools Terms and Conditions without modification. These terms and the KPMG LINK Technology Tools Terms and Conditions apply solely to the use of the KPMG LINK Technology Tools by Marelli and its Authorized Users, and do not affect KPMG's obligations with respect to its services to you as contemplated in this letter. KPMG's services to you must comply in all respects with the terms of this letter and the attached Standard Terms and Conditions for Advisory and Tax Services, including the confidentiality provisions set forth in Paragraph 11 thereof.

Services with Respect to Individuals in a Financial Reporting Oversight Role (FROR)

If a spouse or family member of the authorized individual has a Financial Reporting Oversight Role (FROR) with a KPMG audit client, or the eligible individual's prior employment or Board duties result in FROR status, KPMG will likely be prohibited from providing personal tax return services to the authorized individual.

Privacy Statement

Marelli may be required by law to inform its individual employees of its policies regarding privacy of personal information, as well as the fact that Marelli may disclose certain employee personal information to KPMG or other third party services providers to allow KPMG to prepare an employee's tax return and provide other tax-related services (whether US or non-US) under the terms of this engagement. Marelli agrees that it is solely responsible for determining whether it is subject to, and complying with, any such requirements, and undertakes to make all required privacy notices, including without limitation those related to any breaches of data security.

* * * * *

The attached Standard Terms and Conditions for Advisory and Tax Services (March 27, 2017 – March 2021) are made part of this letter.

The following modifications to the Standard Terms and Conditions for Advisory and Tax Services are made part of this engagement letter.

Paragraph 6 (Limitation on Damages). The first sentence herein is replaced with the following: "Except for the respective indemnification obligations of Client and KPMG set forth herein, the aggregate liability of the Client Parties and the KPMG Parties to one another on account of any actions, damages, claims, liabilities, costs, expenses or losses (each, a "Claim") in any way arising out of or relating to the services performed under the Engagement Letter during any 12-month period shall be limited to the amount of fees paid or owing to KPMG under the Engagement Letter for such services provided during such period; provided, however, that in the event the basis of any Claim relates to services provided under the Engagement Letter for any one international assignee for a given year, the liability of the Client Parties and the KPMG Parties to one another on account of any such Claim shall be limited to the amount of fees paid or owing to KPMG for services provided under the Engagement Letter with respect to such international assignee for that year."



Ms. Raj Dhillon
Marelli North America, Inc.
May 17, 2021
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Unless otherwise terminated, modified, or superseded in writing, this Engagement Letter is intended to apply for a period of 24 months from the date you sign this Engagement Letter. In addition, effective as of the date of signing, this Engagement Letter supersedes any and all previously issued Engagement Letters pertaining to the services described above.

Please contact me at 614-249-1928 or jrecard@kpmg.com if you have any questions or need clarification of the services KPMG will provide. If you agree with the terms set forth herein, please sign where indicated below (or otherwise provide your digital or facsimile signature) and return the signed copy to my attention at your earliest convenience so that we may begin work on this engagement.

Your digital or facsimile signature (if used) on this Engagement Letter on behalf of Marelli shall be deemed to be your legally valid and binding signature of such contract to the same extent as if you had hand-signed it.

Very truly yours,

KPMG LLP

A handwritten signature in black ink, appearing to read "J. Recard", written over a horizontal line.

Jason T. Recard
Partner

Enclosures:

Appendix I - Scope of Services

Appendix II - Global Mobility Services Program Fee Schedule

Appendix III - KPMG LINK Technology Tools Terms and Conditions

Consents to Disclose and Use Tax Return Information

Standard Terms and Conditions for Advisory and Tax Services (March 27, 2017 – March 2021)

ACCEPTED

Marelli North America, Inc.

A handwritten signature in black ink, appearing to read "R. Dhillon", written over a horizontal line.
Authorized Signature

CFO & SVP

Title

5/28/2021

Date

Appendix I**Scope of Services***Tax Compliance Services*

The following is a list of the compliance services that we will provide to authorized Marelli international assignees:

- Preparation of annual host country and, if required, home country individual income tax returns (not including departure tax clearance compliance certificates or returns unless specifically listed in the attached fee schedule);
- Preparation of state and local, provincial, communal and cantonal tax returns;
- Preparation of requests for extensions of time to file tax returns including the computations, where required;
- Calculation of hypothetical tax to be withheld throughout the year;
- Preparation of annual tax reconciliation (equalization) calculations;
- Consultation during pre-departure and post-arrival tax orientation sessions;
- Preparation of U.S. estimated tax vouchers;
- Preparation of amended returns for foreign tax credit carryback, where required;
- Preparation of gross-up calculations, where required;
- Assistance with routine correspondence with the tax authorities including the review of tax assessments.
- Preparation of FinCEN IRS Form 114; Statement of Specified Foreign Financial Assets (IRS Form 8938); and/or Information Return by a Shareholder of a Passive Foreign Investment Company (PFIC) or Qualifying Electing Fund (IRS Form 8621) included for “authorized” assignees and officers and other employees who may also be authorized for this service.

*Global Mobility Outsourcing Services****Pre-Departure***

Services	Comments/Description
Database Set Up	Set up assignee database with necessary demographic information and Marelli approved compensation data for purposes of generating payroll worksheets, and hypothetical tax calculations as necessary in the KPMG LINK system.
Initial Assignee Compensation Illustration	KPMG will accumulate assignment-related costs in accordance with Marelli policy (i.e. moving/storage expenses, educational costs, home/emergency leave, COLA, hardship, temporary living, miscellaneous expense allowances, etc.).

Services	Comments/Description
	The standard fees include one assignee compensation illustration (does not include a cost projection, which can be requested as a separate service) plus one revision per document and will not cover the cost for comparisons for one person on several packages, new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize. These services are addressed in the out-of-scope services section of this document.
Social Security Certificates	KPMG will obtain assignee information, and upon Marelli authorization, complete the applicable country certificates of coverage. Expiration dates will be monitored and extensions will be applied for as part of the service. Marelli country Payroll will be notified of employee's social security status. Please note that non-U.S. Social Security applications fees are based on applicable foreign member firm rates.
Assignee Information	KPMG will maintain assignment related data, including but not limited to: name, location (home/host), transfer dates, visa/work permit dates, compensation, family, employee data contact numbers, etc. In addition to specific assignee information, KPMG will keep information related to all compensation items, expense reimbursements and tax related issues.

On Assignment

Services	Comments/Description
Shadow Payroll	Based on Marelli policy and company approved information, KPMG will coordinate Payroll related services in both the home and host countries. This includes coordination of Shadow Payroll/Reporting when required. KPMG will prepare updated payroll instructions for the appropriate designated payroll and/or tax contacts.
Payroll Updates	KPMG will prepare and distribute payroll change notifications to the appropriate departments identified by Marelli payroll, benefits, host HR and host tax. Changes in payroll status will be verified after process date has occurred.
Payroll Coordination (home/host)	KPMG can work directly with any foreign/domestic payroll department(s) to coordinate initial set-up of tax profile and direct deposit details, data collect, ongoing and shadow/split payroll and bonus withholding. Payroll instructions (including bonus withholdings) can be coordinated via either excel or csv based summary, through balance sheets or via payroll feeds. Information can be shared between KPMG and Marelli via various secure methods (FTP, KPMG LINK Info Share Center, etc.). Actual compensation information is gathered from the local offices via either automated pay feeds or via LINK Enterprise. In many foreign locations, automated files are not an option due to

Services	Comments/Description
	payroll system constraints and LINK Enterprise is normally used. LINK Enterprise allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Salary and Status Updates	Marelli is responsible for providing base salary adjustments to KPMG. Marelli is responsible for notifying KPMG of status changes impacting an assignee's allowances and/or differentials such as changes in family size. Any updates to allowances based on these changes will be calculated by KPMG and coordinated with the appropriate payroll(s).
Third-Party Data Subscription Maintenance	Marelli will authorize the Company-designated data consultant to provide to KPMG, both electronic and hardcopies, the data and information required for assignment compensation package calculations. KPMG will monitor data provider information, table subscription, and invoices to determine if tables correspond with Marelli assignee population. KPMG will notify Marelli when a table should be cancelled and when a new table must be purchased.
Allowance Updates	KPMG will update allowances and differentials on an agreed to schedule (quarterly, semi-annual, etc.) based on information provided by the company designated data consultant tables.
Home Tax Payments	Upon notification from KPMG's GMS team tax preparers, KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for home country taxes. These amounts will be tracked and included as compensation at year-end reporting.
Host Tax Payments	KPMG will report compensation payments to the Marelli host location entity and the KPMG GMS team tax preparers. KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for host country taxes. These amounts will be tracked and included as compensation at year-end reporting.
Social Security Certificate Extensions	KPMG will monitor existing certificates of coverage and request necessary extensions. If an assignee has exceeded the time period approved by the certificate of coverage and extensions have been denied, KPMG will notify the Marelli host country entity to implement host social tax deduction. KPMG will notify the Marelli home-country entity payroll to cancel the actual home country Social Security withholding and enter the new amount for hypothetical home country Social Security withholding.
Tax Equalization Process	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to an assignee. Amounts owed to Marelli will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder letter(s) of payment due per a follow-up schedule confirmed by Marelli. If payment is not received, KPMG will notify assignee.

Services	Comments/Description
	and Company of assignee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from Marelli will be required for extremely delinquent accounts.
Global Compensation Accumulation	KPMG will gather and review home and host country payment information for assignees requiring year-end compensation reporting for tax and cost-tracking purposes. KPMG will send notification at the beginning of the year outlining the reporting schedule, follow-up notification to the host countries of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and backup documentation will be requested if necessary. The information will then be reported to payroll for inclusion into compensation. The same process will be followed for home-country payments for assignees to the United States. The information will be gathered for inclusion into Form W2 wages. Assistance from Marelli may be required for countries that fail to comply with the reporting requirements. This information will be gathered monthly or on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Year-End Compensation Statements	KPMG will prepare compensation statements reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, relocation and host/home countries. These compensation breakdowns will be provided to the home and host-country KPMG GMS tax return preparers and the Marelli home and host-country administrators.
Payroll Results File	To help ensure proper compensation delivery, Marelli will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided electronically. Payroll results not provided in the KPMG required format will result in additional fees determined based on the hours to complete the request.

Repatriation

Services	Comments/Description
Home Tax Payments	Upon notification from KPMG's GMS team tax preparers, KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for home country taxes. These amounts will be tracked and included as compensation at year-end reporting.

Services	Comments/Description
Host Tax Payments	KPMG will report compensation payments to the Marelli host location entity and the KPMG GMS team tax preparers. KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for host country taxes. These amounts will be tracked and included as compensation at year-end reporting.

Post-Repatriation

Services	Comments/Description
Global Compensation Reporting	Accumulate assignee related third-party expenses and host payments as necessary that have been reviewed, approved and recorded by Marelli to help ensure proper treatment for tax reporting purposes.
Tax Equalization	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to an assignee. Amounts owed to Marelli will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder letter(s) of payment due per a follow-up schedule confirmed by Marelli. If payment is not received, KPMG will notify assignee and Company of assignee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from Marelli will be required for extremely delinquent accounts.
Tax Payments	Track host country tax payments in subsequent years for Foreign Tax Credit carry back purposes. Upon notification from KPMG's GMS team tax preparers, KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for home or host country taxes. These amounts will be tracked and included as compensation at year-end reporting.
Year End	Assist with the reconciliation of compensation (e.g., in support of Form W-2 preparation in the United States) and prepare annual summaries for tax preparation purposes. Coordinate distribution of country year-end compensation reporting forms and compensation summaries.

General

Included in the above services are some general services as detailed in the schedule below. If any of these services becomes excessive, it may not be considered within the normal scope services. In such an event KPMG will notify Marelli representative prior to performing the work and therefore incurring out-of-scope fees (see earlier).

Services	Comments/Description
Management Reports	KPMG will provide standard reports (to be determined in consultation with Marelli). Examples include assignee activity report, exception report, tax equalization settlement report, etc. for management reporting purposes.

Services	Comments/Description
Document Tracking	KPMG will track the document expiration dates of various documents (i.e., Form 673 (U.S.), Certificates of Coverage, Visa & Immigration, etc.).

Out of Scope Services

Fees for services not specifically listed in this attachment and authorized by you, inclusive of member firm fees, will be based upon the actual time incurred to complete the work at the agreed discounted hourly rates provided in Appendix I for the individuals involved in providing the services.

Examples of out-of-scope services are listed in the table below:

Area	Out-of-Scope Services
Communication with Assignees and Vendors	Excessive communication with assignees and vendors (normal communication is within the scope of services) and KPMG will notify Marelli representative if this matter arises.
Pay Cycle Breakdowns	Individual employee compensation breakdowns by pay cycle for employee explanation purposes. Any additional research associated with verifying items independently processed by Marelli payroll and reported to KPMG, such as 401(k) deductions, stock purchase verification, pre-tax benefits, etc.
Policy Development and Review	Any work related to the preparation of new policies or review/revision of existing policies as requested by Marelli
Mail-outs	Out-of-pocket expenses incurred by KPMG due to mass mailing at the request of Marelli Inc. will be billed separately.
Form W-2Cs (U.S.) and Revised Compensation Summaries	The cost associated with Form W-2Cs and revised compensation summaries resulting from incorrect information or lack of information provided by Marelli in the host/home countries.

Tax Consulting Services

We will provide general tax consulting on matters that may arise for which you seek our advice, both written and oral, and that are not the subject of a separate Engagement Letter. We will apply the elevated standards described in the "Tax Return Standards" section of this letter with respect to any such advice which would cause KPMG to be considered a tax return preparer under Treasury Regulation §301.7701-15.

When, in the course of providing general tax consulting services, it is determined that the service would exceed the scope of this letter, preliminary engagement planning activities undertaken prior to the

issuance of a separate Engagement Letter for the discrete tax consulting project are intended to be covered by this Engagement Letter.

Written advice provided to you under this Engagement Letter will be based on facts, representations, assumptions, and other information you provide to us, the completeness, accuracy and timeliness of which are critical factors in our ability to timely and accurately complete our services. Unless you request and we agree under a separate writing (a newly issued Engagement Letter or addendum to this Engagement Letter) after our advice has been issued in final form to you, KPMG will not update our advice to take into account your updating the facts you provide to us through your discovery of new or additional facts, or your updating any information that may have formed the basis of any assumptions we made in developing our advice. In rendering advice, we will consider tax authorities that are subject to change, retroactively and/or prospectively, and any such changes could affect the advice we issue to you.

Appendix II**Global Mobility Services Program Fee Schedule**

As agreed, we will undertake the services listed below for authorized Marelli international assignees for the period of the engagement based on the following fee schedule:

Our fees for the compliance services provided to Marelli detailed below, inclusive of services performed by other KPMG International member firms, will be based on the lesser of the total fees calculated in accordance with the fee schedule below or the actual time incurred to complete the work at the hourly rates for the individuals involved in providing the services summarized in the table below.

KPMG U.S. Tax Compliance Services

	Legacy Marelli	Legacy CKNA	J-Staff Engagement
Federal Return (1)	USD 1,140.00	USD 1,350.00	USD 800.00
State Return (each) (1)	Federal return includes 1 State	Federal return includes 1 State	Federal return includes 1 State
Tax Equalization/Tax Split	USD 456.00	USD 450.00	USD 300.00
Federal Extension (no calculation)	Included in return fee	Included in return fee	Included in return fee
Federal Extension (w calculation)	USD 390.00	USD 410.00	Hourly Rates
State Extension (no calculation)	Included in return fee	Included in return fee	Included in return fee
State Extension (w calculation)	Federal estimate includes 1 State	Federal estimate includes 1 State	Hourly Rates
Hypothetical Withholding Calculation	USD 456.00	USD 480.00	n/a
Cost Projection	hourly rates	USD 1,200.00	n/a
Arrival/Departure Meetings	USD 390.00	USD 450.00	Hourly Rates
Tax Gross-up Calculation	USD 390.00	USD 500.00	n/a
FinCen (up to 5 accounts)	USD 128.00	USD 135.00	USD 50
Form 8938 (up to 5 accounts)	USD 365.00	USD 365.00	USD 100
Tax Data Gathering Meeting	USD 390.00	USD 450.00	Hourly Rates

KPMG U.S. Global Mobility Outsourcing Services

	Legacy Marelli
Pre-Departure Payroll Services - per individual	USD 713.00
On Assignment Payroll Administration - per individual per month	USD 237.00
Repatriation Payroll Services - per individual per month	USD 475.00
Post-Repatriation Payroll Services - per individual per month	USD 475.00
Brazil Supplement - per individual per month	USD 119.00

** Annual returns are based on the premise that the international assignees will have normal income tax returns, which means one that includes salary, foreign exclusions, investment income such as dividends and interest, a few capital gains transactions, sale or rental of a personal residence, the normal types of itemized deductions, and foreign tax credits, the information of which is submitted via KPMG's online tax organizer. A normal tax return does not include spousal or child separate tax return(s), any audit of payroll or compensation data supplied, personal tax planning, inheritance/estate tax filings/planning, analysis of income or expenses from farm operations, self-employment, trusts, or miscellaneous income.

The most significant factor affecting the time required to complete an employee's return is the degree of completeness, accuracy, and timeliness of the information submitted to us, including the employer-supplied data. Our fee estimates assume that the data is provided in a complete, timely and orderly fashion and that company-provided payroll information is accurate and includes all reportable compensation.

Fees for tax consulting services, including tax consulting services performed by the other KPMG International member firms, tax compliance services not specifically listed above, which you authorize, and assistance with correspondence with the tax authorities including the review of tax assessments will be based upon the time required of the professionals who will be performing these services at the rates listed in the attached discounted hourly rate table below.

Discounted Hourly Rates for KPMG U.S.

	Legacy Marelli	Legacy CKNA	J-Staff Engagement
Partner	USD 456.00	USD 610.00	USD 610.00
Director	USD 456.00	USD 600.00	USD 600.00
Sr. Manager	USD 342.00	USD 480.00	USD 480.00
Manager	USD 276.00	USD 400.00	USD 400.00
Sr. Associate	USD 228.00	USD 300.00	USD 300.00
Associate	USD 152.00	USD 225.00	USD 225.00

Billing Schedule

Our fees for this engagement will be invoiced to Marelli in accordance with the below schedule.

Invoice Date	Covering Services
January 31 of each year	Fees for all authorized US tax returns and US tax equalizations
Monthly	Consulting and other authorized and approved services will be billed on a monthly basis based on actual services rendered in the previous month

With regard to the Global Compensation services, at the start of each quarter, KPMG will invoice Marelli for projected monthly fees for the active population based on assignee data available at the time of invoice creation. Changes in assignment demographics will be reconciled on the following quarterly invoice. All other services will be invoiced on a quarterly basis based on services performed.

Appendix III

KPMG LINK Technology Tools Terms and Conditions

1. KPMG grants to Marelli a nonexclusive, royalty-free limited license to use KPMG LINK Technology Tools and the content therein, solely for the purpose of facilitating the services contemplated by the Engagement Letter, engagement contract or similar document governed by a master agreement to which these KPMG LINK Technology Tools Terms and Conditions are attached (for purposes of the KPMG LINK Technology Tools Terms and Conditions, the “Engagement Contract”).
2. Marelli agrees not to provide access to KPMG LINK Technology Tools, any component of KPMG LINK Technology Tools or any of the intellectual property incorporated in KPMG LINK Technology Tools to any person other than those directors, officers, partners, or personnel of Marelli directly involved in the engagement and previously authorized by KPMG in accordance with the provisions of the Engagement Contract (its “Authorized Users”). Agents or contractors of Marelli or other third parties requiring access in connection with Marelli’s business can be granted access to KPMG LINK Technology Tools upon Marelli’s written request and KPMG’s express permission, which can be withheld in KPMG’s sole discretion. If KPMG agrees to permit such agents or contractors or other third parties to have access, they will be Authorized Users of Marelli, their use shall be subject to these KPMG Link Technology Tools Terms and Conditions and Marelli shall be responsible and liable for their use of KPMG LINK Technology Tools and their compliance with these KPMG Link Technology Tools Terms and Conditions.
3. Except as explicitly set out in the Engagement Contract, Marelli agrees not to disclose, publish, circulate or otherwise make available any content, including without limitation any information, intellectual capital and communications, posted on KPMG LINK Technology Tools by KPMG or incorporate any such content into any other work, publication or Web site. All printed and electronic copies of the content posted on KPMG LINK Technology Tools must retain and reflect any copyright or other legal notice that appears on it when accessed through the KPMG LINK Technology Tools.
4. If KPMG’s relationship with Marelli terminates for any reason, KPMG will terminate Marelli’s and its Authorized Users access to and use of KPMG LINK Technology Tools immediately and deactivate or delete related user accounts. KPMG reserves the right to terminate Marelli’s access to KPMG LINK Technology Tools in the event KPMG becomes aware of any unauthorized use of KPMG LINK Technology Tools by Marelli or its Authorized Users or breach by Marelli or its Authorized Users of the terms and conditions herein.
5. Marelli agrees to comply with all KPMG security, technology and risk management policies, rules and guidelines relating to the use of KPMG LINK Technology Tools of which Marelli is made aware by KPMG. Marelli further agrees to take all reasonable actions to protect the security and proprietary nature of KPMG LINK Technology Tools and its content and to promptly notify KPMG if Marelli becomes aware of any event or action that might reasonably impair or may have impaired the security of the KPMG LINK Technology Tools.
6. Both Marelli and KPMG acknowledge and agree that they are exclusively responsible for all content posted on KPMG LINK Technology Tools by their respective Authorized Users. Marelli and KPMG will ensure that all such content for which they are responsible complies with all applicable laws, regulations and authority; that the content is not defamatory or indecent; and that the content will not infringe the intellectual property or data privacy rights of any third party.
7. By posting content on KPMG LINK Technology Tools, both Marelli and KPMG consent to the use and sharing (including across national borders) of such content for the sole purpose of performing the services under the Engagement Contract.

8. Marelli acknowledges that KPMG may disclose any and all content on KPMG LINK Technology Tools to the extent required to do so by applicable laws, legal process or professional regulatory authority.
9. Marelli acknowledges and agrees that KPMG uses third parties within and outside of the United States to provide at KPMG's direction administrative, clerical, analytical, and hosting services to KPMG. These third parties may in the performance of such services have access to Marelli data. At Marelli's reasonable request, KPMG will use commercially reasonable assistance to Marelli in obtaining security reports, certifications, or assessments applicable to any third party hosting environment for the KPMG LINK Technology Tools to the extent made available by service providers. Any specific information or data security provisions in the Engagement Contract shall be construed to apply only to KPMG's internal information security environment, provided that KPMG remains responsible to you under the Engagement Contract should any third party service provider of KPMG disclose or use of Marelli data in an unauthorized manner.
10. Marelli acknowledges that access to KPMG LINK Technology Tools may be suspended, limited, denied or disabled at any time and that content contained in KPMG LINK Technology Tools may not be recoverable. Marelli is responsible for ensuring that its Authorized Users retain copies of all material content contained within KPMG LINK Technology Tools. KPMG has no responsibility for recovering or providing to Marelli any documents or content contained in KPMG LINK Technology Tools.
11. KPMG is providing Marelli with access to and use of the KPMG LINK Technology Tools on an "as is" basis without representation or warranty of any kind. In particular, any and all implied warranties of merchantability and fitness for a particular purpose are expressly excluded. Marelli acknowledges and agrees that KPMG shall have no liability of any kind or nature to Marelli relating to, arising from or in connection with the use of the KPMG LINK Technology Tools by Marelli or its Authorized Users and that Marelli accepts full and complete responsibility for any liability that may occur as a result of such use.
12. Marelli agrees to indemnify KPMG against all claims, liabilities, costs and expenses (including legal fees) incurred by KPMG in the event of a third party claim, demand, suit or action arising out of or relating to: (a) Marelli's or its Authorized User's unauthorized use of the KPMG LINK Technology Tools, including any use contrary to these terms; or (b) the content posted by or on behalf of Marelli or its Authorized Users on the KPMG LINK Technology Tools (including claims that such content infringes on the intellectual property rights of third parties). KPMG hereby agrees to indemnify Marelli with respect to claims that the KPMG LINK Technology Tools infringe on the copyright or other proprietary rights of a third party in accordance with and to the same extent as KPMG's indemnification obligation with respect to infringement under the terms of the Engagement Contract.
13. An application known as "KPMG Central" is included as a KPMG LINK Technology Tool. KPMG Central is a collaboration tool made available to KPMG pursuant to a license grant from KPMG International Cooperative ("KPMGI") that allows a group of users to access a virtual data repository for the purpose of sharing information and engaging in online discussions. Marelli acknowledges that SharePoint 2013 is the property of Microsoft Corp. KPMGI has been granted a license from Microsoft Corp. to use SharePoint 2013 on which KPMG Central has been built as an application that KPMGI owns the rights to and, amongst other things, to make it available for use by KPMGI member firms and to permit such KPMGI member firms to make it available for use by their clients. Marelli acknowledges that except for the limited license granted herein to Marelli by KPMG, Marelli acquires no right or interest of any kind in or to KPMG Central or any KPMG content. Marelli agrees not to license, sell or otherwise profit from KPMG Central. Marelli also agrees not to disassemble, reverse engineer or in any other way modify KPMG Central and not to hack into or otherwise attempt to access other areas of a KPMG Central facility to which Marelli has not been granted access. Without limiting the foregoing and during the term of the Engagement Contract, Marelli acknowledges and agrees that KPMG may transition Marelli from KPMG Central to a successor or similar application contained in the KPMG LINK Technology Tools and subject to the terms hereof.

Consents to Disclose and Use Tax Return Information

Federal law prohibits our disclosing your tax return information to third parties, or our use of that information for purposes other than the preparation of your tax returns, unless such disclosure or use is otherwise authorized by law or you consent to such disclosure or use. Likewise, federal law precludes our disclosing your tax return information to service providers outside the United States without your consent. We request your consent for the disclosures and uses described with specificity below.

Request for Consent for Disclosure of Tax Return Information outside the United States

To complete the preparation of your tax returns in accordance with this Engagement Letter, as well as to obtain certain tax return preparation and auxiliary services necessary to allow KPMG to perform the services described in this Engagement Letter, we may disclose some or all of your tax return information to certain other entities or service providers outside the United States. Auxiliary services include, but are not limited to, clerical and administrative services such as billing, time sheet processing, and data storage. The entities that may receive such disclosures include KPMG Global Services Private Limited (KGS), an entity that is located in India and controlled by KPMG LLP (the United States member firm of KPMG International), or any successor entity to KGS, certain other KPMG International Member Firms and third party subcontractors that provide similar auxiliary services, or that may otherwise assist in the completion of the services set forth in the Engagement Letter.

To complete any tax return preparation or review services set forth in this Engagement Letter, we may disclose some or all of your tax return information to third-party contractors located within the United States.

KPMG represents that with respect to each Member Firm, KPMG has technical, legal and/or other safeguards, measures and controls in place to protect your return information from unauthorized disclosure or use. KPMG also represents that it will not disclose your return information to any third party service provider of the types described above unless such entity has technical, legal and/or other safeguards, measures and controls in place to protect your return information from unauthorized disclosure or use.

You hereby consent to the disclosure of your tax return information to tax return preparers located within and outside the United States, as described above.

Request for Consent to Use and Disclose Your Tax Return Information to Develop Analytics that May Enhance the Services We Offer to You and Other Clients and to Develop New Services and Technologies

We request your consent to use your tax return information to allow us to produce anonymized statistical compilations, to analyze tax return information, to develop benchmarks as well as new services and technology, and to allow us to evaluate our performance on your behalf and on behalf of our other clients ("Data Analytics Services"). We also request your consent to disclose your tax return information to service providers such as KPMG Global Services Private Limited (KGS), an entity that is located in India and controlled by KPMG LLP (the United States member firm of KPMG International) or any successor entity to KGS, certain other KPMG International Member Firms and third party subcontractors to assist us in performing the type of Data Analytics Services described above. In particular, we and such third party service providers may prepare reports, studies and presentation decks reflecting statistics and reasoned conclusions regarding tax metrics, economic benchmarks, and tax and general business compliance risks and opportunities (the "Output"). Some of these service providers may be located outside the United States.

KPMG represents that with respect to each such Member Firm, KPMG has technical, legal and/or other safeguards, measures and controls in place to protect your return information from unauthorized disclosure or use. KPMG also represents that it will not disclose your return information to any third party

service provider of the types described above unless such entity has technical, legal and/or other safeguards, measures and controls in place to protect your return information from unauthorized disclosure or use. The third party Data Analytics Service providers will agree in writing not to disclose any information shared with them or the results of their analyses to anyone other than KPMG.

Finally, we also request your consent to disclose the Output to other clients for whom we perform or are seeking to perform tax and tax-related services. More specifically, the Output may be included in presentations to you and such other clients. These materials will be intended to help you and our other clients understand where each of you stands relative to peers, to identify transactions that may be beneficial for your businesses, and to suggest areas in which we might work with you or our other clients to achieve your or our other clients' objectives, both with respect to accurate and compliant tax reporting and tax efficient planning. Any such disclosures of the Output will be anonymous as to taxpayer identity as required by law.

You hereby consent to: (i) the use by KPMG of any and all tax return information contained in your federal income tax return (Forms 1040, and supporting schedules) for the development and provision of the Data Analytics Services; (ii) the disclosure of such information to the third-party service providers assisting KPMG for the development and delivery of the Data Analytics Services; and (iii) the disclosure to KPMG's clients and potential clients of the Output from the Data Analytics Services.

Duration of the Consent

If you agree to the use of your tax return information for the purposes set forth above, your consent is valid for seven (7) years in order for KPMG to complete all services set forth herein, including, but not limited to, data storage, or for such longer periods as required in order for KPMG to assist you with future tax-related needs or to comply with legal, regulatory, and professional standards.

Right to Refuse to Provide Consent

You have the right to decline to provide any or all of the consents requested herein or to request a more limited disclosure of your return information than that provided in any such consent. However, we reserve the right to decline to provide the tax return preparation services described in this Engagement Letter in the absence of consent or if we conclude that the more limited disclosure you authorize will interfere with the efficient and effective performance of such tax return preparation services.

KPMG LLP
Standard Terms and Conditions for Advisory and Tax Services

1. Services; Client Responsibilities.

- (a) References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached or incorporated (the "Engagement Letter") and references herein to KPMG shall refer to KPMG LLP, a Delaware registered limited liability partnership and the United States member firm of the KPMG network of independent firms (the "KPMG Network"). Client, its parent company and their affiliates, and their respective directors, officers, employees, and agents are collectively referred to herein as the "Client Parties." KPMG, the other member firms of the KPMG Network and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the "Member Firms"), and their affiliates, and their respective partners, principals, employees, and agents and the legal entities comprising KPMG International are collectively referred to herein as the "KPMG Parties." Any work performed in connection with the engagement described in the Engagement Letter before its execution is also governed thereby and by these Standard Terms and Conditions.
- (b) It is understood and agreed that KPMG's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. KPMG will not perform management functions or make management decisions for Client.
- (c) If KPMG audits the financial statements of Client or provides any other attestation services to Client, the rules of the American Institute of Certified Public Accountants ("AICPA") require Client to agree to the following provisions of this Paragraph 1(c). In connection with KPMG's provision of services under the Engagement Letter, Client agrees that Client, and not KPMG, shall perform the following functions: (i) assume all management responsibilities and perform all management functions; (ii) oversee such services, by designating an individual, preferably within senior management, who possesses suitable skill, knowledge and/or experience; (iii) evaluate the adequacy and results of such services; (iv) accept responsibility for the results of such services; and (v) establish and maintain internal controls over the processes with which such services are concerned, including performing ongoing evaluations of Client's internal control as part of its monitoring activities.
- (d) Subsequent to the completion of this engagement, KPMG will not update its Advice (as defined below) for changes or modifications to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages KPMG to do so in writing after such changes or modifications, interpretations, events or transactions.

- 2. Fees; Tax on Services.** Unless otherwise agreed to in the Engagement Letter, KPMG will bill Client monthly in arrears for the fees incurred for the applicable Services. Client agrees to pay KPMG's invoices within 30 days after receipt. Prior to September 15th of any year, Client shall pay all outstanding invoices issued. Unless otherwise agreed to in the Engagement Letter, KPMG will also bill Client for its reasonable out-of-pocket expenses. All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added, income or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on KPMG's net income or taxes arising from the employment or independent contractor relationship between KPMG and its

personnel.

- 3. Termination.** Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination, provided that either party may terminate the Engagement Letter upon written notice to the other party if laws, rules, regulations or professional standards applicable to a party preclude it from continuing to perform or receive the Services thereunder.
- 4. Ownership and Use of Deliverables.**
- (a) Upon full and final payment to KPMG under the Engagement Letter, KPMG assigns and grants to Client, title in the tangible items specified as deliverables or work product in the Engagement Letter (the "Deliverables") and any copyright interest in the Deliverables; provided that if and to the extent that any KPMG property is contained in any of the Deliverables ("KPMG Property"), KPMG hereby grants Client, under KPMG's intellectual property rights in such KPMG Property, a royalty-free, non-exclusive, non-transferable, perpetual license to use such KPMG Property solely in connection with Client's use of the Deliverables. KPMG acknowledges that it shall obtain no ownership right in Confidential Information (as defined below) of Client.
- (b) Should Client make a Deliverable bearing the "KPMG" name or logo available to a third party, it must be made available only in its entirety. KPMG may retain for its files copies of each of the Deliverables, subject to the provisions of Paragraph 11 below.
- (c) Client acknowledges and agrees that notwithstanding Paragraph 4(a), any advice, recommendations, information, Deliverables or other work product ("Advice") provided by KPMG in connection with the services under the Engagement Letter is intended for Client's sole benefit and KPMG does not authorize any party other than Client to benefit from or rely upon such Advice, or make any claims against KPMG relating thereto. Any such benefit or reliance by another party shall be at such party's sole risk. Client agrees that if such Advice is made available to any third party other than as expressly permitted by the Engagement Letter, the provisions of Paragraph 8(b) shall apply unless Client has a written notice substantially in the form of Appendix A hereto (the "Notice") acknowledged in writing by such third party and returned to Client. Upon request, Client shall provide KPMG with a copy of the Notice acknowledged by such third party. Notwithstanding the foregoing, in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 18(a) below, no acknowledgement of the Notice shall be required to avoid application of Paragraph 8(b). For the avoidance of doubt, no Notice or acknowledgement shall be required to avoid application of Paragraph 8(b) with respect to disclosures expressly authorized by the Engagement Letter.
- 5. Warranties.** KPMG's services under the Engagement Letter are subject to and will be performed in accordance with AICPA and other professional standards applicable to the services provided by KPMG under the Engagement Letter and in accordance with the terms thereof. KPMG disclaims all other warranties, either express or implied.
- 6. Limitation on Damages.** Except for the respective indemnification obligations of Client and KPMG set forth herein, the liability of the Client Parties and the KPMG Parties to one another, on account of any actions, damages, claims, liabilities, costs, expenses or losses in

KPMG LLP**Standard Terms and Conditions for Advisory and Tax Services**

any way arising out of or relating to the services performed under the Engagement Letter shall be limited to the amount of fees paid or owing to KPMG under the Engagement Letter. In no event shall any of the Client Parties or any of the KPMG Parties be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). For avoidance of doubt, any damages awarded against any of the Client Parties or the KPMG Parties based on a third party claim subject to indemnification hereunder shall not be subject to the disclaimer in the previous sentence. The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise.

may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the Client Parties.

7. Infringement.

- (a) KPMG hereby agrees to indemnify, hold harmless and defend the Client Parties from and against any and all claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes or damages (collectively "Liabilities") asserted by a third party against any of the Client Parties to the extent such Liabilities result from the infringement by the Deliverables (including any KPMG Property contained therein) of such third party's patents issued in the United States as of the date the Deliverables are delivered to Client, trademarks or copyrights. Such KPMG obligations shall not apply to any infringement to the extent arising out of (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by KPMG or other than for Client's internal business purposes; (ii) any alteration, modification or revision of the Deliverables not expressly agreed to in writing by KPMG; or (iii) the combination or operation of the Deliverables with materials not supplied or approved by KPMG.
- (b) In case any of the Deliverables (including any KPMG Property contained therein) or any portion thereof is held, or in KPMG's reasonable opinion is likely to be held, to constitute infringement, KPMG may, within a reasonable time, at its option either: (i) secure for Client the right to continue the use of such infringing item; or (ii) replace, at KPMG's sole expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing. In the event KPMG is, in its reasonable discretion, unable to perform either of the options described in clauses (i) or (ii) above, Client shall return the allegedly infringing item to KPMG, and KPMG's sole liability shall be to refund to Client the amount paid to KPMG for such item; provided that the foregoing shall not be construed to limit KPMG's indemnification obligation set forth in Paragraph 7(a) above.
- (c) The provisions of this Paragraph 7 state KPMG's entire liability and Client's sole and exclusive remedy with respect to any infringement or claim of infringement.

8. Indemnification.

- (a) KPMG agrees to indemnify, hold harmless and defend the Client Parties from and against any and all Liabilities for physical injury to, or death of, any person regardless of status, and damage to or destruction of any tangible property, which any of the Client Parties may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the KPMG Parties. Client agrees to indemnify, hold harmless and defend the KPMG Parties from and against any and all Liabilities for physical injury to, or death of, any person regardless of status, and damage to or destruction of any tangible property, which any of the KPMG Parties

- (b) Subject to Paragraph 4(c), Client agrees to indemnify, defend and hold harmless the KPMG Parties from and against any and all Liabilities incurred or suffered by or asserted against any of the KPMG Parties in connection with a third party claim arising from KPMG's Advice. The foregoing indemnification obligation shall apply regardless of whether the third party claim alleges a breach of contract, violation of statute, rule, regulation or tort (including without limitation negligence) by the KPMG Parties.

- (c) The party entitled to indemnification (the "Indemnified Party") shall promptly notify the party obligated to provide such indemnification (the "Indemnifying Party") of any claim for which the Indemnified Party seeks indemnification. The Indemnifying Party shall have the right to conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall nonetheless have the right to participate in such defense at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages for which the Indemnifying Party has accepted responsibility.

9. Cooperation; Use of Information.

- (a) Client agrees to cooperate with KPMG in the performance of the services under the Engagement Letter and shall provide or arrange to provide KPMG with timely access to and use of the personnel, facilities, systems, software, equipment, data and information necessary for KPMG to perform the services under the Engagement Letter. The Engagement Letter may set forth additional details regarding KPMG's access to and use of personnel, facilities, equipment, data and information.
- (b) The Engagement Letter may set forth additional obligations of Client in connection with the services under the Engagement Letter necessary for KPMG to perform its obligations under the Engagement Letter. Client acknowledges that its failure to satisfy these obligations could adversely affect KPMG's ability to provide the services under the Engagement Letter.
- (c) Client acknowledges and agrees that KPMG will, in performing the services under the Engagement Letter, base its conclusions on the facts and assumptions that Client furnishes and that KPMG may use data, material, and other information furnished by or at the request or direction of Client without any independent investigation or verification and that KPMG shall be entitled to rely upon the accuracy and completeness of such data, material and other information. Inaccuracy or incompleteness of such data, material and other information furnished to KPMG could have a material adverse effect on KPMG's conclusions.

- 10. **Independent Contractor.** It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

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11. Confidentiality.

- (a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") or at the request or direction of the Disclosing Party in the course of performing the services under the Engagement Letter: (i) that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (1) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (2) is or becomes publicly known through no wrongful act of the Receiving Party; (3) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; (4) is permitted to be disclosed by Paragraphs 18(a) or (b); or (5) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.
- (b) The Receiving Party will deliver to the Disclosing Party or destroy all Confidential Information of the Disclosing Party and all copies thereof when the Disclosing Party requests the same, except for copies retained in work paper files or records, anything that may be stored in back up media or other electronic data storage systems, latent data and metadata. Except as otherwise set forth in this Paragraph 11 or Paragraph 15 below, the Receiving Party shall not disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required or necessary to be disclosed pursuant to a statutory or regulatory provision or court or administrative order, or, subject to appropriate conditions of confidentiality, to fulfill professional obligations and standards (including quality and peer review) or to submit and process an insurance claim.
- (c) The KPMG Parties, with the assistance of third parties outlined in Paragraph 15, may use all Client's information provided to the KPMG Parties for other purposes, such as improving the delivery or quality of services or technology to Client and other clients, thought leadership projects, to allow Client and other clients to evaluate various business transactions and opportunities, and for use in presentations to Client, other clients and non-clients. When Client's information is used outside of the KPMG Parties or such third parties assisting them, Client will not be identified as the source of the information.
- (d) Each party shall exercise the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.
- (e) If the Receiving Party receives a subpoena or other validly issued administrative, judicial, government or investigative regulatory demand or request or other legal process ("Legal Demand") requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall, unless prohibited by law or such Legal Demand, provide prompt written notice to the Disclosing Party of

such Legal Demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter. In the event that KPMG is requested or authorized by Client, or is required by law, rule, regulation or Legal Demand in a proceeding or investigation to which KPMG is not a named party or respondent, to produce KPMG's documents or personnel as witnesses or for interviews, or otherwise to make information relating to the services under the Engagement Letter available to a third party, or Client, Client shall reimburse KPMG for its professional time, at its then-current standard hourly rates, and expenses, including reasonable attorneys' fees and expenses, incurred in responding to such requests, authorizations or requirements.

- 12. **Assignment.** Subject to Paragraph 15 below, neither party may assign, transfer or delegate any of its rights or obligations, claims or proceeds from claims arising under or relating to this Engagement Letter (including by operation of law, in which case the assigning party will, to the extent legally permissible, give as much advance written notice as is reasonably practicable thereof) without the prior written consent of the other party, such consent not to be unreasonably withheld. Any assignment, transfer or delegation in violation hereof shall be null and void.
- 13. **Governing Law; Severability.** All disputes between the parties (whether based in contract, tort, statute, rule, regulation or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of New York, including without limitation its statutes of limitations, without regard to the conflict of laws provisions of New York or any other state or jurisdiction. In the event that any term or provision of the Engagement Letter or these terms shall be held to be invalid, void or unenforceable, then the remainder of the Engagement Letter and these terms shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.
- 14. **Alternative Dispute Resolution.**
 - (a) Any dispute or claim between the parties shall be submitted first to non-binding mediation and, if mediation is not successful within 90 days after the issuance by one of the parties of a request for mediation then to binding arbitration in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "IICPR"). Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these dispute resolution procedures, including any contention that all or part of these procedures is invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.
 - (b) Mediation shall take place at a location to be designated by the parties using the Mediation Procedures of the IICPR, with the exception of paragraph 2 (Selecting the Mediator).
 - (c) Arbitration shall take place in New York, New York and shall be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1, et seq. Party-selected arbitrators shall be selected from the lists of neutrals

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maintained by either the IICPR or by JAMS, Inc., but the chair of the arbitration panel does not have to be selected from those specific lists. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in IICPR Rule 13 (Interim Measures of Protection). Damages that are inconsistent with any applicable agreement between the parties (including Paragraph 6 above), that are punitive in nature, or that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

the performance of such services. Client agrees that any claim relating to the services under the Engagement Letter may only be made against KPMG and not any other Member Firm or third party referred to above.

16. Miscellaneous.

- (d) Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm, enforce or vacate any final award entered in arbitration, in any court of competent jurisdiction, provided that any party moving to enforce, confirm or vacate any such agreement or award, as the case may be, will file such motion under seal unless prohibited under applicable court rules.
- (e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.

(a) **Sarbanes-Oxley.** Except as otherwise set forth in the Engagement Letter, in accepting this engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). The services under the Engagement Letter shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

(b) **Electronic Communications.** KPMG and Client may communicate with one another by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Each party accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). Client agrees that the final hardcopy or electronic version of a document, including a Deliverable, or other written communication that KPMG transmits to Client shall supersede any previous versions transmitted by KPMG to Client.

15 Use of Member Firms and Third Parties.

(a) Client acknowledges and agrees that the services under the Engagement Letter, including any applicable tax advice, may be performed by a Member Firm located outside of the United States. Client understands that each Member Firm is a separate, distinct and independent legal entity and is not a partner, principal, agent or affiliate of KPMG and KPMG is not a partner, principal, agent or affiliate of any other Member Firm.

(c) **California Accountancy Act.** For engagements where services will be provided by KPMG through offices located in California, Client acknowledges that certain of KPMG's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.

(b) Client further acknowledges and agrees that in connection with the performance of services under the Engagement Letter, KPMG and Member Firms, in their discretion or at Client's direction, may utilize the services of third parties within and outside of the United States to complete the services under the Engagement Letter or analyze Client information.

(c) Client further acknowledges and agrees that KPMG Parties may have access to Confidential Information from offshore locations and that KPMG Parties may use third parties within and outside of the United States to provide at KPMG Parties' direction administrative, clerical or analytical services to KPMG Parties. These KPMG Parties and third parties may in the performance of such services have access to Client's Confidential Information. KPMG represents to Client that with respect to each Member Firm and third party, KPMG has technical, legal and/or other safeguards, measures and controls in place to protect Confidential Information of Client from unauthorized disclosure or use. KPMG shall be responsible to Client for their failure to comply.

(d) **Volume Rebates.** Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to Client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges that may be charged to clients.

(d) Accordingly, Client's agreement above extends to disclosure, ability to access, and use of its Confidential Information by the parties and for the purposes set forth in Paragraph 11 and this Paragraph 15.

(e) **Use of Names and Logos.** Except as permitted by law or as set forth in the Engagement Letter or this Paragraph 16(e), neither party shall acquire hereunder any right to use the name or logo of the other party or any part thereof, and any such use shall require the express written consent of the owner party. Client agrees that KPMG may list Client as a customer in KPMG's internal and external marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Client is an Audit, Advisory and/or Tax client of KPMG LLP."). In addition, Client gives KPMG the right to use Client's logo on the Deliverables and documents prepared for

(e) Any services performed by a Member Firm or third party shall be performed in accordance with the terms of the Engagement Letter and these Standard Terms and Conditions, including Paragraph 11 (Confidentiality), but KPMG shall remain responsible to Client for

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Client internally (e.g., internal presentations, etc.) or for internal KPMG presentations and intranet sites.

constitute the final, complete and exclusive agreement between the parties with respect to the subject matter of the foregoing, and supersede all other previous and contemporaneous oral and written representations, understandings or agreements relating to that subject matter.

(f) **Export Control.** KPMG and Client acknowledge and agree that each shall comply with all applicable United States export control laws and regulations in the performance of each party's respective activities under the Engagement Letter. Client shall not provide KPMG, or grant KPMG access to, (a) information (including technical data or technology), verbally, electronically, or in hardcopy, (b) software or (c) hardware, that is controlled for export by the United States government under the Arms Export Control Act of 1976, Export Administration Act of 1979, the International Traffic in Arms Regulations ("ITAR"), Export Administration Regulations ("EAR"), Department of Energy Part 810 Regulations or Nuclear Regulatory Commission Part 110 Regulations, except information, software or hardware that is classified as EAR99 under the EAR.

(g) **Active Spreadsheets and Electronic Files.** KPMG may use models, electronic files and spreadsheets with embedded macros created by KPMG to assist KPMG in providing the services under the Engagement Letter. If Client requests a working copy of any such model, electronic file or spreadsheet, KPMG may, at its discretion, make such item available to Client for its internal use only on an as-is basis and such item shall be considered a Deliverable subject to Paragraph 4 above; provided that Client is responsible for obtaining the right to use any third party products necessary to use or operate such item.

(h) **Non-Solicitation.** During the term of the Engagement Letter and for one year thereafter, neither party shall solicit for hire as an employee, consultant or otherwise any of the other party's personnel who have had direct involvement with the services under the Engagement Letter, without such other party's express written consent. This prohibition shall not apply to any offers of employment which result from a general solicitation for employment, including without limitation, through the Internet, newspapers, magazines and radio.

(i) **Force Majeure.** Except for the obligation of a Party to make payments required hereunder, neither Party shall be responsible for any delay or failure in performance of any part of this Engagement Letter or the Services to the extent that such delay or failure is caused by reason of acts of God, wars, revolution, civil commotion, pandemic, epidemic, terrorism, acts of public enemy, embargo, acts of government in its sovereign capacity, labor difficulties, including without limitation, strikes, slowdowns, picketing or boycotts, or any other circumstances beyond the reasonable control of the non-performing Party ("Condition"). The Party delayed or unable to perform ("Delayed Party"), shall be excused from such performance on a day-to-day basis during the continuance of such Condition (and the other Party shall likewise be excused from performance of its obligations on a day-to-day basis during the same period); provided, however, that the Delayed Party shall use commercially reasonable efforts to avoid or remove such Condition, and both Parties shall proceed promptly with the performance of their obligations under this Engagement Letter whenever such Condition is removed or ceases. If the Condition continues for more than ninety (90) days, then the Party affected may terminate this Engagement Letter upon written notice to the Delayed Party.

17. **Entire Agreement.** The Engagement Letter and these Standard Terms and Conditions, and any exhibits, attachments, addenda and appendices hereto and thereto, and amendments to any of the foregoing that are agreed in writing between the parties, shall

18. Additional Terms for Engagements Involving Tax Services.

(a) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Standard Terms and Conditions is or is intended to be construed as a condition of confidentiality within the scope of the Internal Revenue Code of 1986 (the "IRC") section 6011 as implemented through Treasury Regulation 1.6011-4(b)(3)(i) (without regard to references to payment or receipt of a minimum fee) or under any similar or analogous provisions of the laws of a state or other jurisdiction. In particular, Client, its directors, officers, employees and agents may disclose to any and all persons, without limitation of any kind, tax information KPMG provides to Client, including all materials such as tax opinions, memoranda, or other written tax advice that describes or otherwise relates to, either or both of the tax treatment and tax structure of any transaction on which KPMG's services are provided. Client agrees to use commercially reasonable efforts to inform KPMG of any conditions of confidentiality imposed by third party advisors with respect to any transaction on which KPMG's services are requested. Such notification must occur prior to KPMG providing any advice with respect to the transaction.

(b) Treasury regulations under IRC section 6011 require taxpayers to disclose to the IRS their participation in reportable transactions and IRC section 6707A imposes strict penalties for noncompliance with IRC section 6011. IRC section 6111 and the laws of various states require a material advisor with respect to a reportable transaction to make a return containing specified information concerning the transaction to the IRS or a designated state tax authority by a prescribed date, and IRC section 6707 imposes penalties for noncompliance with IRC section 6111. IRC section 6112 and the laws of various states require the material advisor to maintain, and make available to the IRS or designated state tax authority upon request, a list containing prescribed information with respect to persons advised and other information with respect to the reportable transaction, and IRC section 6708 imposes penalties for noncompliance with IRC section 6112. Client agrees to use commercially reasonable efforts to inform KPMG if Client is required to disclose any transaction covered by the Engagement Letter as a reportable transaction to the IRS or to any state or other jurisdiction adopting similar or analogous provisions to IRC section 6011. KPMG will use commercially reasonable efforts to inform Client if KPMG provides Client's identifying information to the IRS under IRC section 6111 or 6112, or to any state tax authority or other jurisdiction adopting similar or analogous provisions thereto.

(c) Unless expressly provided for, KPMG's services do not include representing Client in the event of a challenge by the IRS or other tax or revenue authorities.

(d) In rendering tax advice, KPMG may consider, for example, the applicable provisions of the IRC, and the Employee Retirement Income Security Act of 1974, each as amended, and the relevant state, local and foreign statutes, the regulations thereunder, income tax treaties, and judicial and administrative interpretations, thereof. These authorities are subject to change, retroactively or prospectively, and any such changes could affect the validity of KPMG's advice.

APPENDIX A

[FORM OF NOTICE AND ACKNOWLEDGEMENT]

[Name of Third Party]
Address

The advice, recommendations, information, deliverables and other work product (“KPMG Advice”) being made available to you in connection with this notice were prepared for the sole benefit of [Name of Client], based on the specific facts and circumstances of [Name of Client], and its use is limited to the scope of KPMG LLP’s engagement for [Name of Client]. It has been made available to you for informational purposes only. You acknowledge and agree that KPMG does not authorize any party other than [Name of Client] to benefit from or rely upon it, or make any claims against KPMG relating thereto, and any such reliance by you or anyone else shall be at your or their own risk. Accordingly, KPMG accepts no responsibility or liability in respect of such KPMG Advice and you shall have no right to make it available to anyone else without including a copy of this notice and, unless disclosure is required by law or to fulfill a professional obligation required under applicable professional standards, obtaining a signed acknowledgement of this notice from the party to whom disclosure is made and you provide a copy thereof to [Name of Client]. You acknowledge and agree that you will be responsible for any damages suffered by KPMG as a result of your failure to comply with the terms of this notice.

Please acknowledge your acceptance of the foregoing by signing and returning to us a copy of this letter.*

Very truly yours,

[Name of Client]

By: Name:
Title:

Accepted and Agreed to on this ____ day of ____, 20 by:*

[Name of Third Party]

By: Name:
Title:

*Remove in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 18(a) of the Standard Terms and Conditions in which case an acknowledgement is not required by the terms of Paragraph 4(c).

Exhibit A-3



KPMG LLP
Suite 500
191 West Nationwide Blvd.
Columbus, OH 43215-2568

Telephone +1 614 249 2300
Fax +1 614 249 2348
kpmg.com

December 20, 2023

PRIVATE

Marelli North America, Inc.
26555 Northwestern Highway
Southfield, Michigan 48033

Attention: Amy Acs

We refer to the engagement contract dated May 17, 2021 (the "Agreement") between Marelli North America, Inc. ("Marelli" or "Client") and KPMG LLP ("KPMG") for global mobility outsourcing services to Marelli and its international assignees (the "Services").

It is hereby agreed by Marelli and KPMG that the Services, Fees, Payment Terms and the Term in the Agreement shall be modified as follows:

Additional Services

We will provide the global mobility outsourcing services listed in Appendix IV. This appendix includes comprehensive services and is intended to replace the limited global mobility outsourcing services included in the Agreement, Appendix I. New Appendix I is attached to this addendum and hereby incorporated into the Agreement.

Additional Fees & Payment Terms

The fee for global mobility outsourcing services will be based upon the fees included in Appendix IV and billing schedule included below. This appendix and billing schedule are intended to replace the global mobility outsourcing fees and billing schedule included in the Agreement, Appendix II. New Appendix II is attached to this addendum and hereby incorporated into the Agreement.

KPMG's standard payment terms of net 30 will be replaced by Marelli's global payment standard which is net 60 days, end of month, +10. As an example, and for the sake of clarity, for an invoice issued on April 15, Marelli will pay such invoice by July 10.

Term

The term of the Agreement is extended through December 31, 2026 unless terminated earlier according to its terms (the period between January 1, 2024 and December 31, 2026 is referred to as the "Extension Term"). During such Extension Term, KPMG will perform the same services as those specified in the Agreement including those Additional Services outlined above.

Other

Except as expressly amended hereby, the Agreement shall remain in full force and effect in accordance with all the terms and conditions set forth therein.



Please sign and return a copy of this addendum.

Very truly yours,

KPMG LLP

A handwritten signature in black ink, appearing to read "J. Recard", written over a horizontal line.

Jason T. Recard
Partner

ACCEPTED

Marelli North America, Inc.

A handwritten signature in black ink, appearing to read "Stefano Nerbolino", written over a horizontal line.

Authorized Signature
Stefano Nerbolino

Head of Indirect Purchasing Americas
Title

9th of January, 2024

Date

Attachments:

- New Appendix I – Tax Compliance Services
- New Appendix II – Tax Compliance Services Fee Schedule
- Appendix IV – Global Mobility Outsourcing Services Scope and Fee Schedule
- Appendix V – Mobility Consulting Services Scope and Fee Schedule

Appendix I

Scope of Services

Tax Compliance Services

The following is a list of the compliance services that we will provide to authorized Marelli international assignees:

- Preparation of annual host country and, if required, home country individual income tax returns (not including departure tax clearance compliance certificates or returns unless specifically listed in the attached fee schedule);
- Preparation of state and local, provincial, communal and cantonal tax returns;
- Preparation of requests for extensions of time to file tax returns including the computations, where required;
- Calculation of hypothetical tax to be withheld throughout the year;
- Preparation of annual tax reconciliation (equalization) calculations;
- Consultation during pre-departure and post-arrival tax orientation sessions;
- Preparation of U.S. estimated tax vouchers;
- Preparation of amended returns for foreign tax credit carryback, where required;
- Preparation of gross-up calculations, where required;
- Assistance with routine correspondence with the tax authorities including the review of tax assessments.
- Preparation of FinCEN IRS Form 114; Statement of Specified Foreign Financial Assets (IRS Form 8938); and/or Information Return by a Shareholder of a Passive Foreign Investment Company (PFIC) or Qualifying Electing Fund (IRS Form 8621) included for “authorized” assignees and officers and other employees who may also be authorized for this service.

Tax Consulting Services

We will provide general tax consulting on matters that may arise for which you seek our advice, both written and oral, and that are not the subject of a separate Engagement Letter. We will apply the elevated standards described in the “Tax Return Standards” section of this letter with respect to any such advice which would cause KPMG to be considered a tax return preparer under Treasury Regulation §301.7701-15.

When, in the course of providing general tax consulting services, it is determined that the service would exceed the scope of this letter, preliminary engagement planning activities undertaken prior to the issuance of a separate Engagement Letter for the discrete tax consulting project are intended to be covered by this Engagement Letter.

Written advice provided to you under this Engagement Letter will be based on facts, representations, assumptions, and other information you provide to us, the completeness, accuracy and timeliness of which are critical factors in our ability to timely and accurately complete our services. Unless you request and we agree under a separate writing (a newly issued Engagement Letter or addendum to this Engagement Letter) after our advice has been issued in final form to you, KPMG will not update our advice to take into account your updating the facts you provide to us through your discovery of new or additional facts, or your updating any information that may have formed the basis of any assumptions we made in developing our advice. In rendering advice, we will consider tax authorities that are subject to change, retroactively and/or prospectively, and any such changes could affect the advice we issue to you.

Appendix II

Tax Compliance Services Fee Schedule

As agreed, we will undertake the services listed in Appendix I for authorized Marelli international assignees for the period of the engagement.

The specific tax compliance services and corresponding fees for each country are outlined in the tax services fee schedule and the individual country specific requirement schedules below. Our fees for the compliance services provided to Marelli detailed below, inclusive of services performed by other KPMG International member firms, will be based on the lesser of the total fees calculated in accordance with the fee schedules below or the actual time incurred to complete the work at the hourly rates for the individuals involved in providing the services summarized in the table below.

Other tax compliance services requested by Marelli that are not included in the attached tax services fee schedules and services relating to any new country will be agreed with Marelli in advance of the service being provided.

Our tax service fees are based on the premise that the mobile employees will have normal income tax returns. For this purpose, a 'normal return' means one that includes salary, investment income such as dividends and interest, a few capital gains transactions, the normal types of itemized deductions and foreign tax credits.

The most significant factor affecting the time required to complete an employee's return is the degree of completeness, accuracy, and timeliness of the information submitted to us, including the employer-supplied data. Our fee estimates assume that the data is provided in a complete, timely and orderly fashion and that company-provided payroll information is accurate and includes all reportable compensation.

Fees for tax consulting services, including tax consulting services performed by the other KPMG International member firms, tax compliance services not specifically listed above, which you authorize, and assistance with correspondence with the tax authorities including the review of tax assessments will be based upon the time required of the professionals who will be performing these services at the discounted hourly rates provided in the hourly rate table below.

At Marelli's request, and only in connection with the global mobility tax services provided under this engagement letter, KPMG agrees to waive the standard technology fee equal to 3% that would otherwise apply and be charged in addition to the total tax services fees.

Tax Compliance Services Fees

Country	Currency	Tax Return	Tax Return Data Gathering Mtg	Arrival/Departure Tax Briefing	Hypothetical Withholding Calculation	TEQ
Australia	AUD	1,830	760	760	950	950
Belgium	EUR	1,180	440	440	510	510
Brazil	USD	1,130	500	500	450	450
China	CNY	5,670	2,720	2,720	2,840	2,840
Czech Republic	CZK	32,190	11,020	11,020	12,580	12,580
France	EUR	1,020	480	480	350	350
Germany	EUR	1,600	620	620	660	660
India	INR	74,750	37,000	37,000	30,840	30,840
Italy	EUR	1,010	480	480	520	520
Japan	JPY	138,000	77,630	77,630	86,250	86,250
Korea	KRW	1,374,220	773,000	773,000	697,850	697,850
Malaysia	MYR	3,540	1,660	1,660	1,520	1,520
Myanmar	USD	1,740	350	350	720	720
Mexico	USD	1,540	530	530	580	580
Morocco	MAD	14,080	4,690	4,690	7,040	7,040
Poland	PLN	4,260	1,600	1,600	1,670	1,670
Romania	EUR	1,240	510	510	830	830
Serbia	RSD	179,400	69,000	69,000	82,800	82,800
Slovakia	EUR	1,500	500	500	400	400
Spain	EUR	1,010	480	480	520	520
Switzerland	CHF	1,730	580	580	580	580
Thailand	THB	48,300	27,600	27,600	30,360	30,360
Turkey	EUR	1,270	370	370	460	460
USA	USD	1,175	575	575	575	575
UK	GBP	920	430	430	460	460

Hourly Rates

Country	Currency	Partner	Director	Senior Manager	Manager	Senior Associate	Associate
Australia	AUD	980	850	760	690	440	270
Belgium	EUR	540	420	420	360	300	240
Brazil	USD	700	580	610	440	290	220
China	CNY	5,760	4,550	4,810	3,580	2,570	1,290
Czech Republic	CZK	12,290	9,780	10,290	8,930	7,250	5,620
France	EUR	540	510	480	430	270	230
Germany	EUR	610	500	430	340	290	250
India	INR	39,930	36,130	32,070	26,820	21,450	16,090
Italy	EUR	470	400	470	410	350	240
Japan	JPY	72,460	65,570	58,200	50,640	41,280	31,920
Korea	KRW	966,000	888,000	810,000	656,310	556,930	420,630
Malaysia	MYR	3,240	2,400	1,810	1,340	1,190	840
Myanmar	USD	950	770	640	600	390	290
Mexico	MAD	4,930	4,460	3,960	2,950	2,610	1,830
Morocco	USD	700	660	550	440	250	180
Poland	PLN	3,160	2,750	2,560	2,010	1,240	920
Romania	EUR	440	400	360	260	230	160
Serbia	RSD	55,290	47,060	41,760	31,060	27,530	19,290
Slovakia	EUR	680	550	440	380	230	160
Spain	EUR	710	580	570	450	380	270
Switzerland	CHF	650	600	490	400	320	300
Thailand	THB	25,520	24,000	14,400	12,000	8,990	6,300
Turkey	EUR	540	480	420	360	280	180
USA	USD	760	710	650	490	410	300
UK	GBP	750	640	610	430	320	200

UNITED STATES – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in USD
Additional state or local tax return (US tax return fee includes 1 state return)	350
Extension of time to file (no calculation)	125
Extension of time to file (with calculation)	425
Preparation of FinCEN 114 (Foreign Bank Account reporting, 1-5 accounts)	400
Preparation of Form 8938 (1-5 accounts)	400

BRAZIL – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	FEE in USD
Monthly Carne Leao	330
Final tax return	1350
Central bank report	950
Departure reporting forms	360
Monthly shadow payroll calculations	450

CHINA – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in RMB
Registration with local tax bureau per individual (for new assignees)	3,940
Tax de-registration per individual (for repatriated assignees) ¹	3,940
Preparation of monthly individual income tax withholding return, per individual, for expatriate staff ² , including · collection of payroll data and other required information · calculation of tax liability · submission to local tax bureau ³ · delivery of tax payment notice to appropriate party for settlement of payment	1,040
Amendments to tax return due to changes in payroll information or back-log filing (per individual, per month)	630
Ascertaining if the individual is required to file the individual income tax return (for individuals with annual income of over RMB 120,000; fee will be waived if we are subsequently authorized for the preparation of annual income tax return)	3,090

[1] This excludes assistance on tax clearance procedures, e.g. preparation of summary of all prior tax filing completed for the individual, if requested by the local tax bureau. Any such assistance shall be billed at actual time cost.

[2] Preparation of monthly individual income tax returns specifically excludes calculations and/or reporting requirements for compensation derived from stock option exercise. Fees should be agreed separately.

[3] Except in locations where there is no KPMG office and electronic/mail submission is not permitted.

CZECH REPUBLIC – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Tax registration	410
Tax deregistration	410
Confirmation on tax paid or Confirmation on tax residence	430
Application for waiver/reduction of tax prepayments	500

FRANCE – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Non resident monthly withholding filing	580
Impatriate Regime (per employee)	690

GERMANY – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Tax registration	750
Tax deregistration	N/A
Review German tax assessment (mandatory requirement)	570
Review the individual's tax obligation in Germany (to cover our costs, in the situation that we have reviewed all the information, but the individual does not need to file a return in Germany)	840

INDIA - COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in INR
Tax registration	20,700
Tax deregistration	48,300
Assistance in FRRO registration	48,300
Assistance in PAN registration	20,700
Preparation of advance tax calculations / withholding tax calculations	53,560
Assistance in obtaining Income tax clearance certificates at the time of Departure	48,300

ITALY – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Tax registration	380
Tax deregistration	380
Financial monitoring declaration (RW Form with more than 3 investments/transfers to be reported)	290
Estimation of the foreign tax credit	580
Recalculation of estimated advanced payments in the year of departure	170
Written opinion to certify that International assignee is not obliged to file the income tax return according to the supporting documentation provided to KPMG, to the facts and circumstances of his/her personal case and the applicable local and international rules	Hourly Rates
Analysis for special impatriate tax regime	930
Tax residency certificate	490

JAPAN – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in JPY
Correspondence with the tax authorities (national and local) is covered in the tax agent fee:	
Initial Set Up	36,230
Annual Tax Agent fee (This allows us to perform tax agent duties (i.e., file & sign tax return on behalf of taxpayer, receive all correspondence from tax authority, represent the taxpayer*)	46,720

* Note: KPMG Japan requests a power of attorney and tax agent consent from the taxpayers. Tax returns are e-filed and do not require a wet signature; KPMG Japan obtains e-filing consent from the taxpayers as part of the preparation process.

MEXICO – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in USD
Tax registration	600
Tax deregistration	580
Mexican taxpayer ID number	600
Notary expenses	230
Suspension of taxpayer ID number ¹	580
Electronic Signature ¹	600
Monthly tax returns ²	350
Mirror payroll calculations ³	350
Tax refund applications	Hourly Rates

¹ Accompany the individual/legal representative to the tax offices are not included and should be billed at our standard hourly rates.

² When the compensation is not charged-back to the Mexican entity or charged-back under a service agreement.

³ When the compensation is charged-back to a Mexican entity under a Secondment Agreement or paid by the Mexican entity.

MOROCCO – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in MAD
Registration of the taxpayer and obtaining his Taxpayer ID	4,270
Tax Clearance on leaving Morocco	27,600

POLAND – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in PLN
Registration for tax / update of registration data	720
Tax deregistration	720
Monthly tax calculation	2,000

ROMANIA – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Registration with the fiscal authorities	550
Tax deregistration	480
Notification to the ITM	410
Monthly Tax Returns (per month, per person)	210
Review the individual's tax obligation in Romania (to cover our costs, in the situation that we have reviewed all the information, but the individual does not need to file a return in Romania)	690

SLOVAKIA – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	FEE in EUR
Tax registration	410
Request for tax residency certificate	440
Certificate of taxes paid in Slovakia	390

SPAIN – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	FEE in EUR
Tax registration	550
Tax deregistration	550
Application of new Regime for expatriates	830

THAILAND – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in THB
Tax registration	16,560
Monthly withholding payroll return	8,970

TURKEY – COUNTRY SPECIFIC REQUIREMENTS

Scope of work	Fee in EUR
Tax registration	230
Tax deregistration	230
Tax clearance to confirm that an applicant's tax affairs are in order	270

Appendix IV

Global Mobility Outsourcing Services Scope and Fee Schedule

Global Mobility Outsourcing Services Scope

KPMG's global mobility outsourcing services will assist Marelli in the administration of your international assignments. KPMG will work with Marelli's designated internal stakeholders (including mobile employees) and external vendors.

The goal of our global mobility outsourcing services is to help Marelli integrate effective management of routine administrative tasks for your international assignment program, allowing your HR team to focus on the strategic human resources aspects of your program.

Our service delivery model is built around the life cycle of the assignment to include:

- Pre-departure;
- During assignment;
- Repatriation; and
- Post-repatriation.

The services that are included under each phase of the international assignment lifecycle are further detailed in this letter.

KPMG will not, pursuant to this engagement, perform any management functions for Marelli nor make any management decisions. Marelli's responsibilities include, but are not limited to, the following:

1. Designating a management level individual or individuals to be responsible for overseeing the services being provided;
2. Providing complete, accurate, and timely information to facilitate the services;
3. Evaluating the adequacy of the services performed and any findings that result;
4. Making management decisions, including accepting responsibility for the results of the services; and
5. Establishing and maintaining internal controls, including monitoring ongoing activities.

Additionally, KPMG personnel (i) shall not be included in Marelli's directories or other publications as employees, (ii) shall not be referred to as a Marelli "manager" or "director" or similar management title, (iii) shall not use Marelli's letterhead or internal correspondence forms in communications, (iv) shall sign reports and other correspondence on KPMG stationery, and (v) shall not have an e-mail address on Marelli's e-mail system unless such address has a clear KPMG identifier.

Please note that KPMG personnel will not be responsible for approving vendor invoices or employee expenses and cannot act as a Marelli employee. Further, KPMG and Marelli acknowledge and agree that in performing the services included in this engagement, KPMG and its personnel cannot and will not perform any bookkeeping functions.

Mobility Consulting Services

KPMG's mobility consulting services are designed to assist multi-national corporations review, revise, develop and implement competitive and cost-effective international assignment policies and practices that are aligned with your business and Human Resources objectives.

Our tax and global mobility professionals will work closely with Marelli to undertake an administrative process review and documentation consulting project.

Please note that Marelli will review and approve any documents produced by KPMG. KPMG will not, pursuant to this engagement, perform any management functions for Marelli nor make any management decisions in this respect.

We have outlined a more detailed description of our approach to advisory services in Appendix V.

This engagement contract is also intended to apply to preliminary engagement planning activities related to the tax returns specified above for the immediately succeeding tax year.

Global Mobility Outsourcing Services Fee Schedule

As agreed, we will undertake the services listed below for authorized Marelli international assignees for period based on the following fee schedules.

Fees for standard global mobility outsourcing services, inclusive of member firm fees, will be based upon the lesser of the actual time incurred to complete the work at the agreed standard hourly rates for the individuals involved in providing the services or the total fees set forth in this section below.

The agreed fees are based on an annual authorized population greater than 15 employees. Fees will increase by 10 percent in the event the annual authorized population decreases below 15 employees.

Fees for services provided by KPMG International member firms do not include GST/VAT and may be stated in USD. The GST/VAT costs will be added to the cost of service or agreed compliance fees, if applicable. And, where fees are agreed in USD, any currency loss incurred will be added to the cost of service or agreed compliance fee.

A fee for use of KPMG technology and/or third-party software used in the delivery of our services will be applied to each authorized mobile employee in each year of authorization equal to \$150 per assignment.

Standard Global Mobility Outsourcing Services

For a more-detailed description of the services included in the schedule below see the end of this Appendix.

Description of Service	Fee
Pre-Departure Services *	\$2,750/one-time per mobile employee
Global Mobility Support	\$300/month on assignment per mobile employee
Repatriation Services	\$1,250/one-time per mobile employee
Post-Repatriation Services	\$300 month of activity/per mobile employee

* Due to the complex nature of certificates of coverage in foreign locations non-U.S. Social Security applications fees are based on applicable foreign member firm rates.

Our global mobility fees are based on the premise of standard processes for Marelli's globally mobile employees. The most significant factor affecting the time required to finalize global mobility processes is the degree of completeness and accuracy of the information submitted to us, including Marelli-supplied data. Our fee estimates assume that the data is provided in a complete, timely, and agreed upon fashion and that company-provided payroll information is accurate and includes all reportable compensation.

In the event of an assignment cancellation after original initiation (i.e., in which KPMG begins pre- departure and/or global mobility support services), a credit will be applied for the unrealized assignment for the respective time not incurred.

Billing Schedule

The fee for outsourcing services rendered pursuant to this letter will be progress billed as follows:

Progress bill to be mailed on	Amount to be billed
Upon execution of the engagement contract	Agreed transition fees and current year services
January 15 each year	100% authorized global mobility outsourcing services for the current year
Monthly progress bill	Consulting and other authorized and approved services

Additional Services

Common additional services, outside the scope of the above standard global mobility support services may include:

Additional Services	Fee
Recurring engagement status meeting where advisory services are provided	Hourly rates
Annual business review where advisory services are provided	Hourly rates
In addition to the one cost projection and one revision included in the fee, KPMG can perform the following: multiple comparisons for one person on several packages; new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize.	\$1,200 per calculation
Reconciliation of non-US year-end wage statement	Hourly rates
Adjustment to year-end wage statement	Hourly rates

Transition Service Fee Schedule

Fees for the Transition Services, inclusive of the other KPMG International member firm(s) fees, set forth below will be based upon the actual time incurred to complete the work at agreed standard hourly rates for the individuals involved in providing the services, not to exceed the total fees set forth in this section below.

Specific transition fees for collection of current mobile employee information and set up in KPMG systems and data transfer for database population are as follows:

Description of Service	Fee
For mobile employees authorized for Global Mobility Outsourcing services in the transition year, initial information set-up in KPMG LINK including demographic, assignment, and compensation related information	\$2,750 one-time fee per mobile employee
For mobile employees authorized for Post-Repatriation services in the transition year, initial information set-up in KPMG LINK, including demographic, assignment, and compensation related information	\$1,250/one-time fee per mobile employee
Data migration for other historical assignment data or demographic data	Hourly rates

Detailed Description of Standard Global Mobility Outsourcing Services

Pre-Departure Services

Services provided in the year of departure, in addition to standard Global Mobility Support services noted below

Services	Comments/Description
Database Set Up	Set up mobile employee database with necessary demographic information and Marelli approved compensation data for purposes of generating payroll worksheets, assignment cost projections and hypothetical tax calculations as necessary in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	KPMG will calculate assignment-related costs in accordance with policies and assumptions approved by Marelli, including hypothetical tax and tax gross-up calculations (. The cost projection and mobile employee compensation illustration are delivered to Marelli for review, approval, and distribution. The standard fees include one cost projection calculation and one mobile employee compensation illustration plus one revision per document and will not cover the cost for comparisons for one person on several packages, new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize. Late or incomplete data may result in additional costs, in which case, KPMG will notify Marelli of the associated fee. Management is responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding (LOU)	KPMG will populate a draft a LOU letter with assignment specific information for each mobile employee using the standard assignment letter template developed by Marelli. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU details elements of the compensation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements and tax processing. The draft LOU will be provided to Marelli for final review, approval, and finalization. Marelli and its legal counsel is responsible for incorporating any non-tax legal requirements into the final letter template. The LOU will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations directed to Marelli. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee.
Policy Administration	KPMG will help administer Marelli's policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and

Services	Comments/Description
	recommendations to Marelli for consideration and final approval based on previously agreed guidelines.
Assignment Orientation Briefing	General assignment information will be provided to the employee through an orientation package containing forms requiring completion, and policy documents for discussion. KPMG will conduct a policy briefing with the mobile employee (in person or via telephone). The briefing will include explanation of compensation elements included in the mobile employee illustration, COLA calculations and delivery methods for compensation and coordination of mobile employee paperwork (e.g., Forms 673 and W-4 for U.S. outbound mobile employees). KPMG will also initiate services with KPMG member firm contacts for the tax counseling session.
Social Security Certificates	KPMG will obtain mobile employee information, and upon Marelli's authorization, complete the applicable country certificates of coverage. Expiration dates will be monitored, and extensions will be applied for as part of the service. Marelli country Payroll will be notified of employee's social security status. Non-U.S. Social Security applications fees are based on applicable foreign member firm rates and in addition to the agreed pre-departure service fee.
Mobile Employee Information	KPMG will maintain assignment related data, including but not limited to name, location (home/host), transfer dates, visa/work permit dates, compensation, family, employee data contact numbers, etc. In addition to specific mobile employee information, KPMG will keep information related to all compensation items, expense reimbursements and tax related issues.
Marelli Third Party Vendors (such as Relocation or Immigration)	KPMG will notify Marelli third party vendor(s) of upcoming assignments based on authorization policy created by Marelli. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations referred to Marelli.
Payroll Setup/Coordination (home/host)	KPMG can work directly with any foreign/domestic payroll department(s) to coordinate initial set-up of the mobile employee's tax profile and direct deposit details.
Satisfaction Survey Program	KPMG will distribute satisfaction surveys to both the mobile employees and company department representatives identified by Marelli to evaluate pre-assignment services, compensation delivery, and tax services. A summary of survey results will be accumulated and reviewed with Marelli including an improvement plan for areas identified in the survey results.

Global Mobility Support

Standard services provided during each year of assignment, including partial years

Services	Comments/Description
Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with an analysis of the compensation cash flow including pay delivery method. An allowance worksheet will be provided with each payroll adjustment relating to routinely delivered items of compensation such as cost of living adjustments. KPMG will provide pay agents with pay instructions (including bonus withholding), including payroll change notifications, for assignment allowances based on agreed formats and schedules. Late or incomplete data may result in additional costs, in which case, KPMG will notify Marelli of the associated fee. Management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Policy Administration	KPMG will help administer Marelli's policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of

Services	Comments/Description
	policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and recommendations to Marelli for consideration and final approval based on previously agreed guidelines.
Compensation and Status Updates	Marelli is responsible for providing compensation adjustments (i.e., base salary adjustments, bonus amounts, etc.) to KPMG. Marelli and/or the mobile employee are responsible for notifying KPMG of status changes impacting an mobile employee's allowances and/or differentials such as changes in family size. Any updated to allowances based on these changes will be calculated by KPMG and coordinated with the appropriate payroll(s). Late or incomplete data may result in additional costs, in which case, KPMG will notify Marelli of the associated fee.
Third-Party Data Subscription Maintenance	Marelli will authorize the Company-designated data consultant to provide to KPMG the data and information required for assignment compensation package calculations. KPMG will monitor data provider information, table subscription, and invoices to determine if tables correspond with Marelli's current mobile employee population. KPMG will notify Marelli when a table should be cancelled and when a new table must be purchased by Marelli
Allowance Updates	KPMG will update allowances and differentials on an agreed to schedule based on information provided by Marelli-designated data consultant tables. The process includes preparation of a notification to each mobile employee of the changes in the calculations and a brief explanation of reasons for the change. KPMG will respond to questions related to compensation calculations. If the mobile employee requires extensive explanation and requests compensation calculations and/or pay cycle comparisons, KPMG will notify Marelli of the fee associated with the estimated time required to complete the project.
Home and Host Tax Payments and Tax Equalization	KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Social Security Certificate Extensions	KPMG will monitor existing certificates of coverage and request necessary extensions. Non-U.S. Social Security extension fees are based on applicable foreign member firm rates and in addition to the agreed Global Mobility Support service fee.
Letter of Understanding (LOU) Extensions	KPMG will populate a draft a LOU extension, when necessary, using the standard assignment letter extension template developed by Marelli. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU extension details elements of the extended assignment, including any company approved exceptions or changes to the original LOU terms. The draft LOU extension will be provided to Marelli for final review, approval, and finalization. Marelli and its legal counsel is responsible for incorporating any non-tax legal requirements into the final letter template. The LOU extension will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations directed to Marelli. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee. Fee does not include additional cost projection.
Marelli Third Party Vendors (such as Relocation or Immigration)	KPMG will notify Marelli third party vendor(s) of assignment changes based on authorization policy created by Marelli. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations referred to Marelli.

Services	Comments/Description
Tax Equalization Process	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to Marelli. Amounts owed to Marelli will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed by Marelli. If payment is not received, KPMG will notify mobile employee and Company of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from Marelli will be required for extremely delinquent accounts.
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from Marelli may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with Marelli's home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the preparation of home and host tax returns and tax equalizations and available for Marelli to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, Marelli will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and Marelli via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual

Services	Comments/Description
	delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Satisfaction Survey Program	KPMG will distribute satisfaction surveys to both the mobile employees and company department representatives identified by Marelli to evaluate services, compensation delivery, and tax services. A summary of survey results will be accumulated and reviewed with Marelli annually including an improvement plan for any areas identified in the survey results.
Management Reports	KPMG will supply Marelli with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for Marelli to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

Repatriation Services

Services provided in the year of repatriation, in addition to standard Global Mobility Support services noted above

Services	Comments/Description
Letter of Repatriation (LOR)	Prior to repatriation, KPMG will notify Marelli of mobile employees repatriating within the agreed upon time frame (i.e., 3, 6, 9 months prior to repatriation) to confirm that the repatriation process should begin. KPMG will populate a draft LOR with repatriation specific information for each mobile employee using the standard repatriation letter template developed by Marelli. The LOR format will be consistent for all employees based on a standard set of assumptions determined by management. The LOR details elements of the repatriation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements, and tax processing. The draft LOR will be provided to Marelli for review, approval, and finalization. Marelli and its legal counsel is responsible for incorporating any non-tax legal requirements into the final letter template. Severance-related details are to be provided separately by Marelli, where applicable. The LOR will then be delivered by Marelli to the employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations directed to Marelli. This service will not include customized verbiage for each mobile employee. One revision is included as part of the standard fee.
Marelli Third Party Vendors (such as Relocation or Immigration)	KPMG will notify Marelli third party vendor(s) of assignment ending based on authorization policy created by Marelli. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations referred to Marelli.
Final Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with a final analysis of compensation cash flow including pay delivery method. KPMG will provide pay agents with pay instructions for final assignment allowances based on agreed formats and schedules. Management is responsible for determining the accrual amounts and the accounting entries to be recorded. KPMG will notify Marelli payroll of an assignment ending with relevant payroll tax setting adjustments based on authorization policy, positions, and guidelines created by Marelli.
Satisfaction Survey Program	KPMG will distribute satisfaction surveys to both the mobile employees and company department representatives identified by Marelli to evaluate end of

Services	Comments/Description
	assignment services, compensation delivery and tax services. A summary of survey results will be accumulated and reviewed with Marelli annually including an improvement plan for any areas identified in the survey results.

Post-Repatriation Services

Standard services provided during any authorized year following an assignment

Services	Comments/Description
Tax Equalization	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to Marelli. Amounts owed to Marelli will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed by Marelli. If payment is not received, KPMG will notify mobile employee and Company of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from Marelli will be required for extremely delinquent accounts.
Home and Host Tax Payments and Tax Equalization	. KPMG will notify Marelli (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Management is responsible for determining the accrual amounts and the accounting entries to be recorded.
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from Marelli may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with Marelli's home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the

Services	Comments/Description
	preparation of home and host tax returns and tax equalizations and available for Marelli to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, Marelli will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and Marelli via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Satisfaction Survey Program	KPMG will distribute satisfaction surveys to both the mobile employees and company department representatives identified by Marelli to evaluate services, compensation delivery, and tax services. A summary of survey results will be accumulated and reviewed with Marelli annually including an improvement plan for any areas identified in the survey results.
Management Reports	KPMG will supply Marelli with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for Marelli to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

Appendix V**Mobility Consulting Services Scope and Fee Schedule**

As agreed, we will undertake the services listed below for Marelli based on the following:

Our fees for Mobility Consulting Services provided to Marelli detailed above, inclusive of services performed by other KPMG International member firm(s), will be based on the actual time incurred, inclusive of the other KPMG International member firm(s) fees at agreed standard hourly rates for the individuals involved in providing the services, not to exceed the total fees calculated in accordance with the schedule below.

Description of Service	Fee
Administrative process review and documentation	\$25,000

For a more-detailed description of the services included in the schedule above see the end of this Appendix.

Detailed Description of Administrative Process Review and Documentation Services

Prior to the implementation of the global mobility outsourcing services, an administrative process review together with documentation is recommended given the many different processes and procedures currently followed by Marelli. The primary purpose of the review and documentation of Marelli's processes is to identify areas for improvement based on current market information and discuss modifications and standardizations available to effectively develop the specifications necessary to implement the outsourcing engagement with KPMG. Standardized processes and procedures are essential for a successful global mobility outsourcing engagement.

Services	Comments/Description
Project Initiation	KPMG reviews Marelli's current international assignment policy documents previously provided by Marelli. Marelli and KPMG attend a conference call/meeting(s) of up to 4.0 hours to discuss the project scope, steps, and timeline.
Current State Assessment	KPMG conducts up to 3 stakeholder interviews to assess current state processes and process gaps. KPMG delivers a summary of the stakeholder interviews and findings to Marelli.
Process Maps	KPMG prepares process maps, including all key processes, for the three stages of an international assignment (preparation and relocation, on assignment, and repatriation) and shadow payroll showing responsibilities by program stakeholders, including different Marelli departments and service providers based on our knowledge of market practices and the current state assessment above KPMG provides generic process maps to Marelli for review.
Discussion	Marelli and KPMG attend a meeting(s) of up to 5.0 hours to discuss each of the process maps including market best practices based on our experiences as well as provide any recommendations for changes to current practices. Identify "gap" areas in the process flows that may need to be modified due to the outsourcing of assignment administrative processes and procedures to KPMG.
Revision of Process Maps	KPMG revises the generic process maps to reflect Marelli's desired practices (based on the meeting) that are to be undertaken by different Marelli functions and departments and the interaction between them (excluding interactions between individuals within the same department or function) external vendors. KPMG provides the tailored process maps to Marelli for review.
2nd Discussion	Marelli and KPMG attend a further meeting/call of up to 2.0 hours to discuss the revised process maps.

Services	Comments/Description
Process Maps – Finalization and Commentary	KPMG revises/finalizes the process maps to reflect prior discussion with Marelli and provides the process maps to Marelli. KPMG also prepares an associated commentary for the process maps and sends the combined document to Marelli.

Exhibit B

Kukoyi Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	
<i>et al.</i> , ¹	)	Case No. 25-11034 (CTG)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION
OF OLAYINKA KUKOYI
IN SUPPORT OF THE APPLICATION OF
THE DEBTORS FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE DEBTORS TO RETAIN AND
EMPLOY KPMG LLP TO PROVIDE TAX CONSULTING AND
TAX COMPLIANCE SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND
(II) WAIVING CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

I, Olayinka Kukoyi, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a Delaware limited liability partnership (“KPMG”). I submit this declaration on behalf of KPMG in support of the application (the “Application”)² of the above-captioned debtors and debtors-in-possession (the “Debtors”), for entry of an order, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 and Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing the Debtors to retain and employ KPMG to provide tax

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

consulting and tax compliance services to the Debtors effective as of the Petition Date. I am authorized to make this declaration on behalf of KPMG, and I make this declaration based on my own knowledge, review of KPMG business records, and discussions with other professionals at KPMG.

KPMG's Qualifications

2. KPMG is a professional firm providing audit, tax, and advisory services. The Debtors have selected KPMG to provide tax consulting and tax compliance services because of the firm's diverse experience and extensive knowledge in the fields of accounting, taxation, and operational controls for large, sophisticated companies both in chapter 11 as well as outside of chapter 11. One or more of the Debtors have employed KPMG since at least 2007. KPMG is qualified to continue to provide such services to the Debtors. As such, retaining KPMG is an efficient and cost-effective manner in which the Debtors may obtain the requisite services.

Services to be Rendered

3. Subject to approval of the Application, pursuant to (a) an engagement letter, dated as of June 4, 2025, between KPMG and the Debtors to provide tax consulting services (the "Debt Restructuring Engagement Letter") and (b) an engagement letter, dated May 17, 2021, as amended by that certain engagement letter, dated December 20, 2023 to provide tax consulting and compliance services (the "Global Mobility Engagement Letters" and together with the Debt Restructuring Letter each as amended, restated, amended and restated, supplemented, or otherwise modified from time to time, including all addendums, collectively, the "Engagement Letters"),

each of which is attached to the Application as Exhibit A-1, Exhibit A-2, and Exhibit A-3 respectively, KPMG will provide the following services:³

Tax Consulting Services

Debt Restructuring

4. Pursuant to the Debt Restructuring Engagement Letter, KPMG shall analyze foreign, U.S. federal, state, local, and international tax implications of the Debtors' potential restructuring of its debt and/or capital structure (the "Potential Restructuring"). Services under may include, but are not limited to, analyses of:

- (a) Section 382 (and foreign equivalent) issues related to potential restructuring alternatives, including a sensitivity analysis to reflect the Section 382 impact of the proposed and/or hypothetical equity transactions;
- (b) Net unrealized built-in gains and losses and Notice 2003-65 as applied to the ownership change, if any, resulting from or in connection with the Potential Restructuring (as defined in the applicable Engagement Letter);
- (c) Debtors' tax attributes, including net operating losses, tax basis in assets, and tax basis in subsidiaries' stock as relevant to the Potential Restructuring;
- (d) Cancellation of debt income, including the application of Section 108 and consolidated tax return regulations (and foreign equivalents as applicable) relating to the restructuring of non-intercompany debt and the completed capitalization/settlement of intercompany debt;
- (e) Application of the attribute reduction rules (and foreign equivalents) under Section 108(b) and Treasury Regulation Section 1.1502-28, including a benefit analysis of Section 108(b)(5) and 1017(b)(3)(D) elections as related to the Potential Restructuring;
- (f) Relevant tax elections available and filing of any necessary election statements;
- (g) Tax implications of any internal reorganizations and restructuring alternatives;

³ If there is any inconsistency between the description of the services in the applicable Engagement Letter and in the Application or this Declaration, the description in the applicable Engagement Letter shall control.

- (h) Cash tax modeling of the tax benefits or tax costs of restructuring alternatives;
- (i) Tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring;
- (j) Potential bad debt, worthless stock, and retirement tax losses associated with the Potential Restructuring;
- (k) Tax treatment of restructuring related costs; and
- (l) If requested, the Services (as defined in the Debt Restructuring Engagement Letter) will include addressing the impact of the Corporate Alternative Minimum Tax.

Tax Compliance and Tax Consulting Services

Global Mobility Services

5. Pursuant to the Global Mobility Engagement Letters, the following is a list of the global mobility services that KPMG will provide to the Debtors and their authorized employees (*i.e.*, international assignees):

- (a) Preparation of annual host country and, if required, home country individual income tax returns (not including departure tax clearance compliance certificates or returns unless specifically listed in the attached fee schedule);
- (b) Preparation of state and local, provincial, communal and cantonal tax returns;
- (c) Preparation of requests for extensions of time to file tax returns including the computations, where required;
- (d) Calculation of hypothetical tax to be withheld throughout the year;
- (e) Preparation of annual tax reconciliation (equalization) calculations;
- (f) Consultation during pre-departure and post-arrival tax orientation sessions;
- (g) Preparation of U.S. estimated tax vouchers;
- (h) Preparation of amended returns for foreign tax credit carryback, where required;
- (i) Preparation of gross-up calculations, where required;

- (j) Assistance with routine correspondence with the tax authorities including the review of tax assessments; and
- (k) Preparation of FinCEN IRS Form 114; Statement of Specified Foreign Financial Assets (IRS Form 8938); and/or Information Return by a Shareholder of a Passive Foreign Investment Company (PFIC) or Qualifying Electing Fund (IRS Form 8621) included for “authorized” assignees and officers and other employees who may also be authorized for this service.

Pre-Departure Services

Services provided in the year of departure, in addition to standard global mobility support services noted below.

Services	Comments/Description
Database Set Up	Set up mobile employee database with necessary demographic information and the Debtors’ approved compensation data for purposes of generating payroll worksheets, assignment cost projections and hypothetical tax calculations as necessary in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	KPMG will calculate assignment-related costs in accordance with policies and assumptions approved by the Debtors, including hypothetical tax and tax gross-up calculations. The cost projection and mobile employee compensation illustration are delivered to the Debtors for review, approval, and distribution. The standard fees include one cost projection calculation and one mobile employee compensation illustration plus one revision per document and will not cover the cost for comparisons for one person on several packages, new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize. Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee. Debtors’ management is responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding (“ <u>LOU</u> ”)	KPMG will populate a draft a LOU letter with assignment specific information for each mobile employee using the standard assignment letter template developed by the Debtors. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU details elements of the compensation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements and tax processing. The draft LOU will be provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel are responsible for incorporating any non-tax legal requirements into the final letter template. The LOU will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee.
Policy Administration	KPMG will help administer the Debtors’ policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and recommendations

Services	Comments/Description
	to the Debtors for consideration and final approval based on previously agreed guidelines.
Assignment Orientation Briefing	General assignment information will be provided to the employee through an orientation package containing forms requiring completion, and policy documents for discussion. KPMG will conduct a policy briefing with the mobile employee (in person or via telephone). The briefing will include explanation of compensation elements included in the mobile employee illustration, COLA calculations and delivery methods for compensation and coordination of mobile employee paperwork (e.g., Forms 673 and W-4 for U.S. outbound mobile employees). KPMG will also initiate services with KPMG member firm contacts for the tax counseling session.
Social Security Certificates	KPMG will obtain mobile employee information, and upon the Debtors' authorization, complete the applicable country certificates of coverage. Expiration dates will be monitored, and extensions will be applied for as part of the service. The Debtors' country Payroll will be notified of employee's social security status. Non-U.S. Social Security applications fees are based on applicable foreign member firm rates and in addition to the agreed pre-departure service fee.
Mobile Employee Information	KPMG will maintain assignment related data, including but not limited to name, location (home/host), transfer dates, visa/work permit dates, compensation, family, employee data contact numbers, etc. In addition to specific mobile employee information, KPMG will keep information related to all compensation items, expense reimbursements and tax related issues.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of upcoming assignments based on authorization policy created by the Debtors. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations referred to the Debtors.
Payroll Setup/Coordination (home/host)	KPMG can work directly with any foreign/domestic payroll department(s) to coordinate initial set-up of the mobile employee's tax profile and direct deposit details.

Global Mobility Support

Standard services provided during each year of assignment, including partial years:

Services	Comments/Description
Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with an analysis of the compensation cash flow including pay delivery method. An allowance worksheet will be provided with each payroll adjustment relating to routinely delivered items of compensation such as cost of living adjustments. KPMG will provide pay agents with pay instructions (including bonus withholding), including payroll change notifications, for assignment allowances based on agreed formats and schedules. Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Policy Administration	KPMG will help administer the Debtors' policy based on previously agreed assumptions. Exception approval will be requested by strict interpretation of policy. KPMG will be responsible for explaining and responding to questions relating to policy interpretation. KPMG will forward exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed guidelines.
Compensation and Status Updates	The Debtors are responsible for providing compensation adjustments (i.e., base salary adjustments, bonus amounts, etc.) to KPMG. The Debtors and/or the mobile

Services	Comments/Description
	employee are responsible for notifying KPMG of status changes impacting an mobile employee's allowances and/or differentials such as changes in family size. Any updated to allowances based on these changes will be calculated by KPMG and coordinated with the appropriate payroll(s). Late or incomplete data may result in additional costs, in which case, KPMG will notify the Debtors of the associated fee.
Third-Party Data Subscription Maintenance	The Debtors will authorize the Debtors-designated (as defined in the applicable Engagement Letter) data consultant to provide to KPMG the data and information required for assignment compensation package calculations. KPMG will monitor data provider information, table subscription, and invoices to determine if tables correspond with the Debtors' current mobile employee population. KPMG will notify the Debtors when a table should be cancelled and when a new table must be purchased by the Debtors.
Allowance Updates	KPMG will update allowances and differentials on an agreed to schedule based on information provided by the Debtors-designated data consultant tables. The process includes preparation of a notification to each mobile employee of the changes in the calculations and a brief explanation of reasons for the change. KPMG will respond to questions related to compensation calculations. If the mobile employee requires extensive explanation and requests compensation calculations and/or pay cycle comparisons, KPMG will notify the Debtors of the fee associated with the estimated time required to complete the project.
Home and Host Tax Payments and Tax Equalization	KPMG will notify the Debtors (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.
Social Security Certificate Extensions	KPMG will monitor existing certificates of coverage and request necessary extensions. Non-U.S. Social Security extension fees are based on applicable foreign member firm rates and in addition to the agreed Global Mobility Support service fee.
Letter of Understanding (LOU) Extensions	KPMG will populate a draft a LOU extension, when necessary, using the standard assignment letter extension template developed by the Debtors. The LOU format will be consistent for all employees based on a standard set of agreed upon assumptions. The LOU extension details elements of the extended assignment, including any company approved exceptions or changes to the original LOU terms. The draft LOU extension will be provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel is responsible for incorporating any non-tax legal requirements into the final letter template. The LOU extension will then be delivered to employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee other than the exception description. One revision is included as part of the standard fee. Fee does not include additional cost projection.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of assignment changes based on authorization policy created by Marelli. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from Marelli with escalations referred to the Debtors.
Tax Equalization Process	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to the Debtors. Amounts owed to the Debtors will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed

Services	Comments/Description
	by Marelli. If payment is not received, KPMG will notify mobile employee and the Debtors of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding tax equalization (TEQs). Assistance from the Debtors will be required for extremely delinquent accounts.
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from the Debtors may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with the Debtors' home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the preparation of home and host tax returns and tax equalizations and available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, the Debtors will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and the Debtors via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Management Reports	KPMG will supply the Debtors with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for the Debtors to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

Repatriation Services

Services	Comments/Description
Letter of Repatriation (LOR)	Prior to repatriation, KPMG will notify the Debtors of mobile employees repatriating within the agreed upon time frame (i.e., 3, 6, 9 months prior to repatriation) to confirm that the repatriation process should begin. KPMG will populate a draft LOR with repatriation specific information for each mobile employee using the standard repatriation letter template developed by the Debtors. The LOR format will be consistent for all employees based on a standard set of assumptions determined by Debtors' management. The LOR details elements of the repatriation package, including any company approved exceptions. It explains the process and procedures for compensation delivery, compensation elements, and tax processing. The draft LOR will be provided to the Debtors for review, approval, and finalization. The Debtors and their legal counsel are responsible for incorporating any non-tax legal requirements into the final letter template. Severance-related details are to be provided separately by the Debtors, where applicable. The LOR will then be delivered by the Debtors to the employee for signature. If delivered by KPMG as a facilitator, then questions will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations directed to the Debtors. This service will not include customized verbiage for each mobile employee. One revision is included as part of the standard fee.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	KPMG will notify the Debtors' third party vendor(s) of assignment ending based on authorization policy created by the Debtors. Inquiries from third party vendors will be addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors with escalations referred to the Debtors.
Final Allowance Worksheet and Payment Instructions	KPMG will provide the mobile employee with a final analysis of compensation cash flow including pay delivery method. KPMG will provide pay agents with pay instructions for final assignment allowances based on agreed formats and schedules. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded. KPMG will notify the Debtors' payroll of an assignment ending with relevant payroll tax setting adjustments based on authorization policy, positions, and guidelines created by the Debtors.

Post-Repatriation Services

Services	Comments/Description
Tax Equalization (TEQ)	KPMG will monitor annual tax equalization settlements processed and coordinate payment of amounts due to a mobile employee and collection of payments due to the Debtors. Amounts owed to the Debtors will be monitored. This process will include first notification of liability at time of the tax equalization settlement calculation followed by a reminder email(s) of payment due per a follow-up schedule confirmed by the Debtors. If payment is not received, KPMG will notify mobile employee and the Debtors of mobile employee's failure to pay. KPMG will provide a report of on-going identifying amounts and outstanding TEQs. Assistance from the Debtors will be required for extremely delinquent accounts.
Home and Host Tax Payments and Tax Equalization	KPMG will notify the Debtors (and/or its designated expense vendor) of payments that need to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts will be tracked and included as compensation, where necessary, and used to support accrual adjustments. Debtors' management is responsible for determining the accrual amounts and the accounting entries to be recorded.

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll)	KPMG will gather home and host country payment information, including, payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG will send notification to pay agents at the beginning of the year outlining the reporting schedule, follow-up notification to the pay agents of due dates, and reminders when information is not received. The data will be reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation may be requested, if necessary. The information will then be reported to payroll for inclusion into compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. Assistance from the Debtors may be required for countries that fail to comply with the reporting requirements. Escalations may result in additional fees, to be agreed upon separately. This information will be gathered on an agreed upon schedule. The fees do not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Tax Gross-Up Calculations	KPMG will prepare necessary tax gross-up calculations and/or provide gross-up rates related to mobile employee compensation to comply with the Debtors' home and/or host country tax and payroll withholding reporting requirements.
Year-End Compensation Summaries	KPMG will prepare compensation summaries reporting compensation items for the appropriate tax year in home and host locations. These statements will include items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. These compensation summaries will be used to facilitate the preparation of home and host tax returns and tax equalizations and available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	KPMG will reconcile the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs would apply to reconciliation of revised/amended W2s. Other country wage statements may be reconciled upon request for an agreed additional cost. This service is dependent on the availability of compensation data required to reconcile to each wage statement.
Payroll Results File	To help ensure proper compensation delivery, the Debtors will provide KPMG with payroll results after each pay cycle. KPMG will take these results and reconcile to the payroll instructions provided. The payroll results should be provided in an agreed format. Information can be shared between KPMG and the Debtors via various secure methods (SFTP, KPMG LINK, etc.), either using automated feeds or manual delivery. KPMG allows for user-specific access levels to ensure compensation data is only viewed by the appropriate parties.
Management Reports	KPMG will supply the Debtors with standard reports at agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports may include standard templates developed by KPMG for Marelli to perform analysis and manage accruals. Customized reports or templates would incur an additional cost, to be agreed separately.

6. As discussed below, KPMG anticipates using Other KPMG Entities (as defined below) in connection with the provision of tax consulting and tax compliance services to the

Debtors. KPMG charges the Debtors in U.S. dollars and anticipates using the exchange rate in effect on the 30th of each month to calculate the amount owed to the Other KPMG Entities.

7. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding tax consulting and tax compliance services and any other services, including accounting advisory services, as may be necessary, desirable or requested from time to time by the Debtors. Should KPMG and the Debtors enter into any additional engagement letters and/or statement(s) of work regarding additional services to be provided to the Debtors during these chapter 11 cases, KPMG and the Debtors will follow the procedure for authorization to provide such additional services as set forth in the Court's order approving the Application. To that end, KPMG is currently in discussions with the Debtors regarding KPMG providing accounting advisory services to the Debtors. If KPMG and the Debtors reach an agreement in connection therewith, KPMG requests that it and the Debtors be permitted to follow the procedure for authorization to provide such additional services as set forth in the Court's order approving the Application without the need for the Debtors to file a supplemental retention application.

8. Subject to this Court's approval of the Application, KPMG is willing to provide services to the Debtors and to perform the services described above.

Professional Compensation

9. Subject to Court approval, and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and such other procedures as may be fixed by order of the Court, the Debtors will compensate KPMG in accordance with the terms and conditions of the Engagement Letters and the Application, which, in relevant part, provide for the following compensation structure.

Tax ConsultingDebt Restructuring

10. In accordance the Debt Restructuring Engagement Letter, KPMG's requested compensation for professional services rendered to the Debtors, inclusive of Other KPMG Entities, will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate, and the Debtors have agreed to compensate KPMG at such rate, as follows:

Professional Level	Discounted Rate or Range
Partners	\$1,386 - \$1,615
Managing Directors	\$1,318 - \$1,437
Directors/Senior Managers	\$1,190 - \$1,233
Managers	\$1,037 - \$1,122
Senior Associates	\$850
Associates	\$519

11. The majority of fees to be charged for debt restructuring services reflect a reduction of between approximately 15% - 30% from KPMG's and the Other KPMG Entities' normal and customary rates.

General Global Mobility Outsourcing

12. Fees for standard global mobility outsourcing services, inclusive of Other KPMG Entities, are based upon the lesser of the actual time incurred to complete the work at the agreed

hourly rates for the individual involved in providing the services or the total fixed fees, in each case, as set forth immediately below.⁴

Discounted Hourly Fees

Country	Currency	Partner	Director	Senior Manager	Manager	Senior Associate	Associate
Australia	AUD	980	850	760	690	440	270
Belgium	EUR	540	420	420	360	300	240
Brazil	USD	700	580	610	440	290	220
China	CNY	5,760	4,550	4,810	3,580	2,570	1,290
Czech Republic	CZK	12,290	9,780	10,290	8,930	7,250	5,620
France	EUR	540	510	480	430	270	230
Germany	EUR	610	500	430	340	290	250
India	INR	39,930	36,130	32,070	26,820	21,450	16,090
Italy	EUR	470	400	470	410	350	240
Japan	JPY	72,460	65,570	58,200	50,640	41,280	31,920
Korea	KRW	966,000	888,000	810,000	656,310	556,930	420,630
Malaysia	MYR	3,240	2,400	1,810	1,340	1,190	840
Myanmar	USD	950	770	640	600	390	290
Mexico	MAD	4,930	4,460	3,960	2,950	2,610	1,830
Morocco	USD	700	660	550	440	250	180
Poland	PLN	3,160	2,750	2,560	2,010	1,240	920
Romania	EUR	440	400	360	260	230	160
Serbia	RSD	55,290	47,060	41,760	31,060	27,530	19,290
Slovakia	EUR	680	550	440	380	230	160
Spain	EUR	710	580	570	450	380	270
Switzerland	CHF	650	600	490	400	320	300
Thailand	THB	25,520	24,000	14,400	12,000	8,990	6,300
Turkey	EUR	540	480	420	360	280	180
USA	USD	760	710	650	490	410	300

⁴ The agreed fees are based on an annual authorized population greater than 15 employees. Fees will increase by 10 percent in the event the annual authorized population decreases below 15 employees.

Country	Currency	Partner	Director	Senior Manager	Manager	Senior Associate	Associate
UK	GBP	750	640	610	430	320	200

13. The majority of hourly fees to be charged for global mobility tax consulting and compliance services reflect a reduction of up to 35% from KPMG's normal and customary rates, inclusive of management fees attributable to KPMG for coordination with Other KPMG Entities.

Fixed Fees

Description of Service	Fee
Pre-Departure Services ⁵	\$2,750/one-time per mobile employee
Global Mobility Support	\$300/month on assignment per mobile employee
Repatriation Services	\$1,250/one-time per mobile employee
Post-Repatriation Services	\$300 month of activity/per mobile employee

Tax Compliance

General Global Mobility Outsourcing

14. As described further on Appendix II to the Engagement Letter, dated December 20, 2023, KPMG's fees, inclusive of Other KPMG Entities, for global mobility tax compliance and tax consulting services are based on the agreed fee schedules, which include certain fixed fees set forth below and in the Engagement Letters and certain hourly fees set forth in paragraph 12 above. Fees for authorized tax compliance services are based upon the lesser of the actual time incurred to complete the work at the agreed hourly rates for the individuals involved in providing the services or the total fees set forth in the fixed fees chart below.

⁵ Due to the complex nature of certificates of coverage in foreign locations non-U.S. Social Security applications fees are based on the applicable Other KPMG Entity's rates.

Fixed Fees

Country	Currency	Tax Return	Tax Return Data Gathering Mtg	Arrival/Departure Tax Briefing	Hypothetical Withholding Calculation	TEQ
Australia	AUD	1,830	760	760	950	950
Belgium	EUR	1,180	440	440	510	510
Brazil	USD	1,130	500	500	450	450
China	CNY	5,670	2,720	2,720	2,840	2,840
Czech Republic	CZK	32,190	11,020	11,020	12,580	12,580
France	EUR	1,020	480	480	350	350
Germany	EUR	1,600	620	620	660	660
India	INR	74,750	37,000	37,000	30,840	30,840
Italy	EUR	1,010	480	480	520	520
Japan	JPY	138,000	77,630	77,630	86,250	86,250
Korea	KRW	1,374,220	773,000	773,000	697,850	697,850
Malaysia	MYR	3,540	1,660	1,660	1,520	1,520
Myanmar	USD	1,740	350	350	720	720
Mexico	USD	1,540	530	530	580	580
Morocco	MAD	14,080	4,690	4,690	7,040	7,040
Poland	PLN	4,260	1,600	1,600	1,670	1,670
Romania	EUR	1,240	510	510	830	830
Serbia	RSD	179,400	69,000	69,000	82,800	82,800
Slovakia	EUR	1,500	500	500	400	400
Spain	EUR	1,010	480	480	520	520
Switzerland	CHF	1,730	580	580	580	580
Thailand	THB	48,300	27,600	27,600	30,360	30,360
Turkey	EUR	1,270	370	370	460	460
USA	USD	1,175	575	575	575	575
UK	GBP	920	430	430	460	460

In the event the Debtors request that KPMG or an Other KPMG Entity prepare a tax return and KPMG or an Other KPMG Entity determines, after reviewing the relevant facts and circumstances, that filing a tax return is not required, the fixed fee for performing services to enable it make such determination will be discounted to 35% of the amount provided in the chart above.

15. In addition to the fixed fees above, the country specific requirements and associated fixed fees for each of the United States, Brazil, China, Czech Republic, France, Germany, India, Italy, Japan, Mexico, Morocco, Poland, Romania, Slovakia, Spain, Thailand and Turkey are set

forth in Appendix II to the December 20, 2023 Global Mobility Engagement Letter attached to the Application as **Exhibit A-3** and incorporated herein by reference.

16. Notwithstanding anything to the contrary contained herein or the Application, pursuant to the Engagement Letter, dated December 20, 2023, 100% of the tax return fee as provided in the table above for each authorized employee for the then current year authorized by the Debtors is to be paid to KPMG on January 15th of each year.

Out of Scope Services (Tax Consulting and Tax Compliance)

17. To the extent that the Debtors require services not included in any fixed fee services or otherwise out-of-scope from any services described in the Engagement Letters, such services are considered “Out-of-Scope Services.” With respect to global mobility services, the scope and fees for such Out-of-Scope Services will be based on the agreed hourly rates noted above and will be agreed with the Debtors in advance. Out-of-Scope Services may include, but are not limited to, the following:

Additional Services	Fees
Recurring engagement status meeting where advisory services are provided	Hourly rates (set forth in paragraph 12 above)
Annual business review where advisory services are provided	Hourly rates (set forth in paragraph 12 above)
In addition to the one cost projection and one revision included in the fee, KPMG can perform the following: multiple comparisons for one person on several packages; new business calculations for multiple individuals to one location, or calculations for potential assignments that do not materialize.	\$1,200 per calculation
Reconciliation of non-US year-end wage statement	Hourly rates (set forth in paragraph 12 above)
Adjustment to year-end wage statement	Hourly rates (set forth in paragraph 12 above)
General global mobility tax consulting on matters that may arise for which the Debtors seek its advice, both written and oral, and that	Hourly rates (set forth in paragraph 12 above)

are not the subject of a separate engagement letter ⁶	
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18. In the normal course of KPMG's business, its hourly rates are subject to periodic increase. To the extent any hourly rates referenced herein are increased, KPMG requests that, with respect to the work to be performed after such increase, the rates herein be amended to reflect the increase.

19. KPMG also will seek reimbursement for reasonable and necessary costs and expenses incurred, including but not limited to meals, lodging, travel, photocopying, delivery service, postage, vendor charges, goods and services tax (GST), value added tax (VAT), stamp duty, reasonable and documented outside counsel legal fees and expenses, technology fees, and other out-of-pocket costs and expenses incurred in providing professional services. Notwithstanding anything to the contrary contained in the Engagement Letters, during the course of these cases, KPMG will not charge the Debtors a flat technology fee in connection with its services to the Debtors. In addition, the Debtors will reimburse KPMG for professional time incurred with respect to KPMG's retention and fees incurred in connection with these chapter 11 cases.

20. KPMG intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the orders of this Court. Such applications will include time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such

⁶ KPMG will apply the elevated standards described in the "Tax Return Standards" section of the Engagement Letter, dated December 20, 2023, with respect to any such advice which would cause KPMG to be considered a tax return preparer under Treasury Regulation § 301.7701-15.

individual in rendering services on behalf of the Debtors. It is not the general practice of KPMG professionals to keep detailed records similar to those customarily kept by attorneys. Because KPMG does not ordinarily maintain contemporaneous time records in one-tenth hour increments, to the extent that KPMG is being paid a fixed or contingent fee, such as the fixed fees for certain global mobility tax and outsourcing services, KPMG requests authorization to keep time records related to such services in summary format in half-hour increments. Pursuant to Local Rule 2016-1(h), KPMG requests that, for all services rendered on a fixed fee basis, it be permitted to file time records in half-hour increments setting forth, in a summary format, a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. For all services rendered on an hourly basis, KPMG will maintain detailed time records in one-tenth hour increments.

21. KPMG's applications for compensation and expenses will be paid by the Debtors pursuant to the terms of the Engagement Letters, in accordance with Local Rule 2016-1 and any procedures established by the Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

22. KPMG has agreed to modify the Engagement Letters during the course of these chapter 11 cases as set forth in the Order attached to the Application as Exhibit C.

23. As of the Petition Date, the Debtors owed KPMG approximately \$733,000 for unpaid fees and/or expenses. In connection with this Application, after application of the retainer, KPMG agrees to waive any and all amounts owed for professional services rendered prior to the Petition Date.

24. Prior to the Petition Date, KPMG received a retainer of approximately \$737,000, which was or will be applied to outstanding services incurred prior to the Petition Date. In the event that the amount of the retainer exceeds the amount of any fees and expenses incurred prior to the Petition Date, KPMG will credit the difference to the Debtors in its first monthly fee application.

25. According to KPMG's books and records, during the 90-day period prior to the Petition Date, KPMG received \$1,178,865.20 from the Debtors, for professional services performed and expenses incurred, which includes the retainer noted above, as follows:

Invoice Number	Invoice Date	Amount Billed	Date Invoice Paid	Amount Paid
8005612347	08/23/2024	\$525.00	5/27/2025	\$525.00
8005839047	01/16/2025	\$36,639.00	4/11/2025	\$36,639.00
8005839040	01/16/2025	\$586.00	5/27/2025	\$586.00
8005839041	01/16/2025	\$164.00	4/9/2025	\$164.00
8005839043	01/16/2025	\$1,374.00	5/27/2025	\$1,374.00
8005839046	01/16/2025	\$369.00	4/11/2025	\$369.00
8005745208	11/17/2024	\$11,100.00	5/27/2025	\$11,100.00
8005745206	11/17/2024	\$4,425.00	5/28/2025	\$4,425.00
8005877835	02/10/2025	\$60,399.00	3/28/2025	\$60,399.00
4825259440	6/2/2025	\$737,000.00 (retainer)	06/06/2025	\$737,000.00
4825259439	6/2/2025	\$326,284.20	06/06/2025	\$326,284.20

26. Except as explained in paragraphs 39 and 40 below, (a) no commitments have been made or received by KPMG with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code; and (b) there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

Disinterestedness of Professionals

27. Based upon information supplied by the Debtors, KPMG searched the database described below to identify connections or relationships with the individuals and entities listed on **Schedule 1** attached hereto and incorporated herein.

28. KPMG's review identified current clients of any KPMG member firm, as well as former clients with engagements in the past three years and potential clients with engagements that have not yet been agreed. This engagement management system identifies not only the clients but other parties whose interests may be adverse to, in conflict with, or potentially negatively impacted by the engagement. Accordingly, the search can identify whether an engagement is adverse to the Debtors or relates to the bankruptcy estates.

29. In connection with its proposed retention by the Debtors in these cases, KPMG sent an e-mail to any KPMG partners, principals or other professionals currently providing and/or expected to provide services to the Debtors pursuant to the Engagement Letters, to determine if any such individuals or members of their immediate family (a) holds or controls any securities of the Debtors; (b) is related or connected to any bankruptcy judge in the District of Delaware, any employee in the judges' offices, or any employee in the United States Trustee's Office located in the District; or (c) is or was within two (2) years prior to the bankruptcy filing an officer, director or employee of the Debtors or any of their affiliates.

30. To the best of my knowledge, based on the searches discussed above, KPMG has determined that certain connections should be disclosed as follows:

- a. KPMG may provide or has provided services to the potential parties-in-interest or their affiliates listed on **Schedule 2**. The connections listed on

Schedule 2 involve only services that are unrelated to the Debtors or their estates.

- b. Law firms identified on **Schedule 2**, including Akin Gump Strauss Hauer & Feld LLP, Baker & McKenzie LLP, Cole Schotz PC, Davis Polk & Wardwell LLP, Hogan Lovells LLP, Houlihan Lokey, Milbank LLP, Morris, Nichols, Arsht & Tunnell LLP, Nagashima Ohno & Tsunematsu, Pachulski Stang Ziehl & Jones LLP, Paul Hastings LLP, Paul Weiss Rifkind Wharton & Garrison, Richards, Layton, & Finger PA, Selendy Gay PLLC, White & Case LLP, Willkie Farr & Gallagher, and Young Conway Stargatt & Taylor LLP, have provided, currently provide and may in the future provide legal services to KPMG or KPMG professionals in matters unrelated to the Debtors or their estates, and/or KPMG has provided, currently provide and may in the future provide services to such firms or their clients in matters unrelated to the Debtors or their estates.
- c. Certain financial institutions or their respective affiliates (including [Confidential], an affiliate of JPMorgan Chase Bank, N.A.) listed on **Schedule 2** (i) are lenders to KPMG and/or (ii) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of KPMG. In addition, certain institutions or their respective affiliates, including AIG, MetLife and Zurich American Insurance Co., provide asset management services, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by KPMG.

- d. KPMG has provided and continues to provide professional services to certain of the Debtors' secured lenders and/or their affiliates in matters unrelated to the Debtors or their estates. With respect to those connection that are attest clients, KPMG provides such clients with ordinary course auditing services and may conduct typical audit procedures that arise from such potential parties-in-interests' business arrangements with the Debtors.

31. KPMG is the United States member firm of the KPMG global network of independent member firms affiliated with KPMG International Limited ("KPMG International"), a private English company limited by guarantee. KPMG International is an entity that is legally separate from each member. KPMG International and the member firms are not a global partnership, single firm, multinational corporation, joint venture, or in a principal or agent relationship or partnership with each other. The KPMG International member firm structure reflects the fact that the member firms are not affiliates, subsidiaries, or branch offices of each other or of a global parent. No member firm has any authority to obligate or bind KPMG International or any of its related entities or any other member firm vis-à-vis third parties, nor does KPMG International or any of its related entities have any such authority to obligate or bind any member firm. KPMG does not share profits with the other KPMG member firms or with KPMG International.

32. KPMG International acts as the coordinating entity for the overall benefit of the KPMG member firms but does not provide professional services to clients. Professional services to clients are exclusively provided by member firms. KPMG member firms commit to conduct their operations in compliance with a common set of values, standards and service quality

expectations. Partners and employees within those firms commit to act with integrity at all times. Each member firm takes responsibility for its management and the quality of its work.

33. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, KPMG International has a global conflict internal computer database containing actual and potential engagement activity of the member firms for at least the last three years. The client database was created to include engagements and prospective engagements of all member firms of the KPMG International network of independent firms and firms and entities controlled by, or under common control with, one or more such member firms (collectively, the “Other KPMG Entities”), and is maintained by the Global Business Operations Office funded by KPMG International. KPMG International has given permission to a limited number of professionals located in the United States to use the system to identify potential conflicts and potentially adverse engagements, while additional professionals are able to use the system to identify connections. For the sake of clarity, the disclosures included herein identify connections with KPMG or any Other KPMG Entities (as explained above), and none of those connections involved an engagement which was adverse to the Debtors or their estates.

34. On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors’ estates in accordance with section 327 of the Bankruptcy Code.

35. To the best of my knowledge, KPMG is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that, KPMG:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these chapter 11 cases a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

36. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these chapter 11 cases. KPMG has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these chapter 11 cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest. KPMG currently performs, has previously performed or may have performed such services for the entities listed in Schedule 2, however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their chapter 11 cases.

37. To the best of my knowledge, except as set forth herein and in Schedule 2, (a) KPMG has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; (b) none of the KPMG partners and professionals working in these chapter 11 cases is a relative of or has any known connection with the U.S. Trustee for Region 3 or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Delaware; and (c) none of the KPMG partners and professionals is or was within two

years prior to the bankruptcy filing, an officer, director or employee of the Debtors or their non-debtor affiliates.

38. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

39. Notwithstanding anything to the contrary herein, from time to time, KPMG may use the services of certain professionals from the Other KPMG Entities when necessary to the performance of its professional duties and services to the Debtors. The use of such professionals allows KPMG to maximize resources and minimize costs to the Debtors' estates. KPMG will pay such Other KPMG Entities directly for the use of such professionals, and will include such amounts in its fee application at KPMG's cost without any mark-up or increase.⁷ In particular, KPMG intends to use during these chapter 11 cases the services of Other KPMG Entities located in Argentina, Australia, Belgium, Brazil, China, Czech Republic, France, Germany, India, Italy, Japan, Malaysia, Mexico, Morocco, Myanmar, Netherlands, Poland, Romania, Serbia, Slovakia, South Africa, South Korea, Spain, Thailand, Turkey, and the United Kingdom.

40. In addition, from time to time, KPMG may use independent contractors, such as software providers. However, KPMG will not profit from the use of such persons. Notwithstanding any use of any Other KPMG Entities or independent contractors, KPMG shall remain fully and solely responsible for any liabilities and obligations in respect of its engagement and services to the Debtors in these cases.

41. Only KPMG is being retained in these cases. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another

⁷ The Other KPMG Entities' hourly rates are included in the rates set forth above or are lower than such rates.

party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG becomes aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Debtors, KPMG will file a supplemental declaration with the Court.

42. If and when additional information becomes available with respect to any other connections or relationships which may exist between KPMG, foreign member firms of KPMG International, or their partners and professionals, and the Debtors, creditors, or any other parties in interest which may affect these cases, KPMG shall file a supplemental declaration describing such information with the Court.

43. This declaration is provided in accordance with sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10th day of July, 2025.

/s/ Olayinka Kukoyi

Olayinka Kukoyi
KPMG LLP
811 Main Street
Houston, TX 77002

Schedule 1

List of Potential Parties in Interest

SCHEDULE 1

**MARELLI HOLDINGS CO. LTD.
PARTIES IN INTEREST**

Debtor Entities

MARELLI GERMANY GMBH
MARELLI AUTOMOTIVE COMPONENTS
(WUHU) CO LTD
MARELLI AUTOMOTIVE ELECTRONICS
(GUANGZHOU) CO. LTD
MARELLI (THAILAND) CO., LTD
MARELLI KECHNEC SLOVAKIA S.R.O.
MARELLI MAKO TURKEY ELEKTRIK SANAYI
VE TICARET ANONIM SIRKETI
MARELLI AUTOMOTIVE LIGHTING (FOSHAN)
CO. LTD
MARELLI POWERTRAIN (HEFEI) CO LTD
MARELLI (CHINA) CO., LTD
MARELLI (INDIA) PRIVATE LIMITED
MARELLI DO BRASIL INDUSTRIA E
COMERCIO LTDA
MARELLI INTERNATIONAL TRADING
(SHANGHAI) CO., LTD
MARELLI SISTEMAS AUTOMOTIVOS
INDUSTRIA E COMERCIO BRASIL LTDA
MARELLI INDUSTRIA E COMERCIO DE
COMPONENTES AUTOMOTIVOS BRASIL
LTDA
MARELLI COFAP DO BRASIL LTDA
MAGNETI MARELLI DO BRASIL INDUSTRIA E
COMERCIO LTDA
MARELLI NORTH AMERICA, INC.
MARELLI AUTOMOTIVE LIGHTING USA LLC
MARELLI CHINA HOLDING COMPANY
MARELLI AUTOMOTIVE CHASSIS SYSTEM
(GUANGZHOU) CO.,LTD.
CALSONIC KANSEI (SHANGHAI)
CORPORATION
MARELLI (GUANGZHOU) CORPORATION
MARELLI AUTOMOTIVE COMPONENTS
(WUXI) CORPORATION
MARELLI AUTOMOTIVE COMPONENTS
(GUANGZHOU) CORPORATION
MARELLI TENNESSEE USA LLC
MARELLI (XIANG YANG) CORPORATION
MARELLI IWASHIRO CORP.
MARELLI BUSINESS SERVICE CORP.
MARELLI AFTERSALES CO., LTD.
MARELLI EPT STRASBOURG (FRANCE) S.A.S.
MARELLI R&D CO., LIMITED
MARELLI CABIN COMFORT MEXICANA, S.A.
DE C.V.
MARELLI CABIN COMFORT TRADING DE
MEXICO, S. DE

MARELLI ENGINEERING (SHANGHAI) CO.,
LIMITED
MARELLI TOOLING (GUANGZHOU)
CORPORATION
MARELLI AUTOMOTIVE LIGHTING JIHLAVA
(CZECK REPUBLIC) S.R.O.
MARELLI FRANCE S.A.S.
MARELLI AUTOMOTIVE LIGHTING FRANCE
SAS
MARELLI ARGENTAN FRANCE SAS
MARELLI SOPHIA ANTIPOLIS FRANCE S.A.S.
MARELLI AFTERMARKET GERMANY GMBH
MARELLI EUROPE S.P.A.
MARELLI AUTOMOTIVE LIGHTING ITALY
S.P.A.
MARELLI SUSPENSION SYSTEMS ITALY S.P.A.
MARELLI AFTERMARKET ITALY S.P.A.
MARELLI CORPORATION
MARELLI KYUSHU CORPORATION
MARELLI FUKUSHIMA CORPORATION
MARELLI YOKOHAMA K.K.
MARELLI HOLDINGS CO., LTD.
MARELLI MACHINE WORKS CORP.
MARELLI TOLUCA MEXICO S. DE R.L. DE C.V.
MARELLI AUTOMOTIVE LIGHTING JUAREZ
MEXICO S.A DE C.V.
MARELLI MEXICANA, S.A. DE C.V.
MARELLI RIDE DYNAMICS MEXICO S. DE R.L.
DE C.V.
MARELLI AUTOMOTIVE LIGHTING
TEPOTZOTLAN MEXICO S.DE R.L. DE C.V.
MARELLI GLOBAL BUSINESS SERVICES
AMERICA S DE RL DE CV.
CK TRADING DE MEXICO, S. DE R.L. DE C.V.
MARELLI MOROCCO LLC SARL
MARELLI SOSNOWIEC POLAND SP.Z.O.O.
MARELLI BIELSKO-BIALA POLAND SP.ZO.O.
MARELLI AFTERMARKET POLAND SP. Z O.O.
MARELLI PLOIESTI ROMANIA S.R.L.
MARELLI CLUJ ROMANIA S.R.L.
MARELLI HOLDING USA, LLC
MARELLI BUSINESS SERVICE (DALIAN) CO.,
LTD
MARELLI AFTERMARKET SPAIN S.L.U
MARELLI ESPAÑA S.A.
MARELLI GLOBAL BUSINESS SERVICES
EUROPE S.R.O.
MARELLI AUTOMOTIVE SYSTEMS UK
LIMITED
MARELLI AUTOMOTIVE SYSTEMS EUROPE

PLC.
MARELLI NORTH CAROLINA USA LLC
MARELLI AUTOMOTIVE LIGHTING
(THAILAND) CO.,LTD
AUTOMOTIVE LIGHTING UK LIMITED
MARELLI SMART ME UP SAS
MARELLI EAXLE TORINO S.R.L.
MARELLI TURKEY SUSPANSIYON
SISTEMLERI TICARET LIMITED SIRKETI

Bankruptcy Judges

CHIEF JUDGE KAREN B. OWENS
JUDGE JOHN T. DORSEY
JUDGE CRAIG T. GOLDBLATT
JUDGE THOMAS M. HORAN
JUDGE BRENDAN L. SHANNON
JUDGE LAURIE SELBER SILVERSTEIN
JUDGE J. KATE STICKLES
JUDGE MARY F. WALRATH

**Banks/Lender/UCC Lien Parties/Administrative
Agents**

MIZUHO FINANCIAL GROUP, INC.
DEVELOPMENT BANK OF JAPAN INC. (DBJ)
MASERATI SS II
ASHTON GATE SARL
BURDOCK
GREEN PASTURE SARL
KELLYNCH PARK SARL
JAPAN BANK OF INTERNATIONAL
COOPERATION (JBIC)
DEVELOPMENT BANK OF SINGAPORE (DBS)
NORINCHUKIN BANK (NOCHU BANK)
AOZORA LOAN SERVICES
AOZORA BANK, LTD.
THE GUNMA BANK, LTD.
STRATEGIC VALUE PARTNERS (SVP)
DEUTSCHE BANK
ALTAI GATE SARL (SVP)

Customers

[CONFIDENTIAL]
BMW GROUP
BMW GROUP INTERNATIONAL
HONDA
HONDA (ACURA)
MERCEDES-BENZ
NISSAN MOTOR
STELLANTIS GROUP
TESLA MOTORS, INC.
VOLKSWAGEN AG
NISSAN MOTOR CO. LTD.
NISSAN US
NISSAN MEXICANA
NISSAN SHATAI

Debtor Restructuring Professionals

ALVAREZ AND MARSAL
PJT PARTNERS
KIRKLAND AND ELLIS
NISHIMURA & ASAH
MORI HAMADA
COLLECTED STRATEGIES

Director/Officer

DINESH PALIWAL
DAVID SLUMP
NOBORU YAMAMOTO
BIN HWEE QUEK
HIROFUMI HIRANO
DR. PUNITA KUMAR-SINHA
DR. SHELENE SANTANA
KAREN SNOW
HISAO IJIMA
STEFAN M. SELIG
ROGER MELTZER
ALANNA ABRAHAMSON
SHERRY VASA
MARISA IASENZA
KENNY SHEN
JOSE MOLLÁ
SERENA SALAME
ARTURO ALVAREZ
JOACHIM FETZER
SAMANTHA DUCKWITZ
GIORGIO ROSSI
ANDREA CESARE FERRARA
STEFANO SANCASSANI
TAKESHI FUJII
SHINJI KOBAYASHI
RAVI TALLAPRAGADA
FRANK HUBER
FERNANDO VIVANCO
SEICHII KAKIZAWA

Factoring Counterparties

[CONFIDENTIAL]

Insurance

AON SPA
ACE AMERICAN INSURANCE COMPANY
(CHUBB)
ACE PROPERTY & CASUALTY INSURANCE
COMPANY (CHUBB)
AIG
ALLIANZ
ALLIANZ GLOBAL CORPORATE & SPECIALTY
SE
ALLIANZ GLOBAL RISKS US INSURANCE
COMPANY
ALLIANZ INSURANCE PLC

BERJAYA SOMPO
 CHUBB
 CHUBB EUROPEAN GROUP
 DIALOG
 ENDURANCE ASSURANCE CORPORATION
 (SOMPO)
 FARMINGTON CASUALTY COMPANY
 (TRAVELERS)
 FEDERAL INSURANCE COMPANY
 GENERALI ITALIA S.P.A.
 HDI GLOBAL SE
 ERGO HESTIA
 HUATAI INSURANCE GROUP LIMITED
 ILLINOIS UNION INSURANCE COMPANY
 (CHUBB)
 MARKEL AMERICAN INSURANCE COMPANY
 MS&AD
 NATIONAL UNION FIRE INS. CO. OF
 PITTSBURGH, PA
 PING AN INSURANCE GROUP
 PROTECTOR FORSIKRING ASA
 PROTECTOR INSURANCE UK
 SI INSURANCE EUROPE SA
 SOMPO AMERICA INSURANCE COMPANY
 SOMPO GUANGZHOU /PINGAN SHANGHAI
 STARR INDEMNITY & LIABILITY COMPANY
 SWISS REINSURANCE GROUP
 SYNDICATE 2623/623 AT LLOYD'S (BEAZLEY)
 VHV GROUP
 ZURICH AMERICAN INSURANCE COMPANY
 ZURICH INSURANCE COMPANY LTD
 HESTIA CAPTIAL LLC
 ESSOR INSURANCE
 FAIRFAX INSURANCE GROUP
 HDI SEGUROS
 TATA AIG GENERAL INSURANCE COMPANY
 LIMITED
 BAJAJ ALLIANZ GENERAL INSURANCE
 COMPANY LIMITED
 ALLIANZ ARGENTINA COMPAÑIA DE
 SEGUROS SOCIEDAD ANONIMA
 ICICI LOMBARD GENERAL INSURANCE
 COMPANY LIMITED
 UNIVERSAL SOMPO GENERAL INSURANCE
 COMPANY LIMITED
 GO DIGIT GENERAL INSURANCE LIMITED
 CHUBB SEGUROS ARGENTINA SA
 ZURICH ASEGURADORA ARGENTINA S.A.

Known Affiliates – JV

COFAP FABRICADORA DE PECAS LTDA
 LEDDARTECH INC.
 CHANGCHUN MARELLI AUTOMOTIVE
 LIGHTING SYSTEM CO. LTD.
 HIGHLY MARELLI HOLDINGS CO., LTD
 HUBEI HUAZHONG MARELLI AUTOMOTIVE

LIGHTING CO. LTD
 ZHEJIANG WANXIANG MARELLI SHOCK
 ABSORBERS CO. LTD.
 SAIC MARELLI POWERTRAIN CO. LTD
 HIGHLY MARELLI (NANTONG) CAR AIR-
 CONDITIONING COMPRESSOR CO., LTD.
 CALSONIC KANSEI KOREA CORPORATION
 MARELLI ADJUSTMENTS
 HIGHLY MARELLI (WUXI) CLIMATE &
 THERMAL CONTROL SYSTEM CO., LTD.
 NISSIN KOGYO CO.,LTD.
 YUE KI INDUSTRIAL CO., LTD.
 UNI-CALSONIC CORP.
 MAGNETI MARELLI CONJUNTOS DE ESCAPE
 S.A.
 MAGNETI MARELLI REPUESTOS S.A.
 TECHALLIANCE GMBH
 MARELLI POWERTRAIN INDIA PRIVATE
 LIMITED
 MATAY OTOMOTIV SANAYI VE TICARET AS
 MARELLI MOTHERSON AUTOMOTIVE
 LIGHTING INDIA PRIVATE LIMITED
 MARELLI UM ELECTRONIC SYSTEMS
 PRIVATE LIMITED
 MARELLI STUTTGART (GERMANY) GMBH
 MARELLI TALBROS CHASSIS SYSTEMS
 PRIVATE LIMITED
 MARS SEAL PRIVATE LIMITED
 MARELLI RUS LLC
 MARELLI SWEDEN AB
 TOTAL GROUP MANUAL JOURNALS
 MARELLI AUTOMOTIVE DOO KRAGUJEVAC
 ANFIA AUTOMOTIVE S.C.R.L.
 MAGNETI MARELLI ARGENTINA S.A.
 MEW
 MARELLI AUTOMOTIVE LIGHTING RUS
 O.O.O.
 HEFEI MARELLI EXHAUST SYSTEMS CO.LTD.
 MARELLI AUTOMOTIVE LIGHTING
 BROTTRODE (GERMANY) GMBH
 CHANGCHUN MARELLI POWERTRAIN
 COMPONENTS CO.LTD.
 MAGNETI MARELLI SOUTH AFRICA
 (PROPRIETARY) LIMITED
 MARELLI BARCELONA ESPANA S.A.U.
 CK ADJUSTMENTS
 MARELLI TEPOTZOTLAN MEXICO S.A DE C.V.
 STATUTORY ADJUSTMENTS
 SKH MARELLI EXHAUST SYSTEMS PRIVATE
 LIMITED
 PT KANSEI INDONESIA MANUFACTURING
 CRF S.C.P.A.
 FCA SECURITY S.C.P.A.
 HMC MM AUTO LTD
 SHANGHAI HIGHLY NEW ENERGY
 TECHNOLOGY CO., LTD.

MARELLI ENGINEERING YANGON CO., LTD.
MARELLI PWT KECHNEC SLOVAKIA S.R.O.
MARELLI MOTHERSON AUTO SUSPENSION
PARTS PRIVATE LIMITED
MARELLI SKH EXHAUST SYSTEMS PRIVATE
LIMITED
TOKYO RADIATOR MFG. CO., LTD.
MARELLI ELECTRIC POWERTRAIN COLOGNE
(GERMANY) G.M.B.H.
MARELLI AUTOMOTIVE COMPONENTS
(CHANGSHA) CO. LTD
COMPONENTS ADJUSTMENTS
TOTAL GROUP ELIMINATION
MARELLI AUTOMOTIVE LIGHTING
MALAYSIA SDN. BHD.
SIAM CALSONIC CO., LIMITED

Litigation

AMD INC.
AUTOMOTIVE AMIENS
BELL NORTHERN RESEARCH (BNR)
BROADCOM (AVAGO)
CNC LOGISTICS COMPANY
DAIMLER
DAMATIC
GENERAL MOTORS
GUANGZHOU TAX ADMINISTRATION
HIPHI
INMOBILIARIA ROCAL
MALIKIE INNOVATIONS
NEO WIRELESS
PALMIRA WIRELESS
PRODUCT DATA MANAGEMENT (PDM)
PROMED (PROGETTO MEDICINA S.R.L)
HUAWEI TECHNOLOGIES CO., LTD.
SI EXPRESS
SIGNIFY (FOMERLY PHILIPS LIGHTING)
BEACON
TORCHLIGHT
VIA OPTRONICS GMBH
GAC FIAT CHRYSLER AUTOMOBILES CO.,
LTD.
ENVIRONMENTAL CONTROL AGENCY OF
SAO PAULO STATE
STELLANTIS GROUP
BMW GROUP
MERCEDES-BENZ
VOLKSWAGEN AG
RENAULT GROUP
SUZUKI MOTOR CORPORATION
FORD MOTOR COMPANY
TELEMATICS
AUDI AG
AVANCI
BETZ UG
DR. ING. H.C. F. PORSCHE

AKTIENGESELLSCHAFT
KOSTAL JAPAN CO., LTD.
FABRIZIO RIGHETTI
LUCA OTTAGGIO
VISLAB
AMBARELLA
MS. AIJU CHEN
NOKIA
EUROPEAN COMMISSION
NITCO
THÜRINGER AUFBAUBANK
TOMASZ KRUPA
EWA KRUPA

Material Contract Counterparties

OSRAM GMBH
ZOLLNER ELEKTRONIK AG
LITE-ON AUTOMOTIVE CORP.
COVESTRO S.R.L.
INTEGRATED MICRO-ELECTRONICS INC.
LACROIX ELECTRONICS
QUALCOMM TECHNOLOGIES
INTERNATIONAL, LTD.
TEXAS INSTRUMENTS INCORPORATED

Ordinary Course Professionals

PRICEWATERHOUSECOOPERS LLP (PWC)

Potential M&A Counterparties

[CONFIDENTIAL]

Significant Equity Holders

KKR CK INVESTMENT L.P.

Surety & Letters of Credit-Issuers

AON PLC
ASSICURATRICE MILANESE
ATRAIDUS CREDITO Y CAUCION S.A.
COFACE
COMPAGNIE FRANCAISE D'ASSURANCE
POUR LE COMMERCE EXTERIEUR S.A.
GENERALI ITALIA S.P.A.
INTACT SERVICES
JUNTO SEGUROS S/A
POTENCIAL SEGURADORA S/A
REVO S.P.A.
S2C SPA
TOKIO MARINE EUROPE SA
TUA ASSICURAZIONI SPA
V. ALEXANDER & CO., INC.

Third Party Professionals

AKIN GUMP STRAUSS HAUSER & FELD LLP
ALIXPARTNERS LLP
HOULIHAN LOKEY
PAUL HASTINGS LLP

HOGAN LOVELLS LLP
DAVIS POLK & WARDWELL LLP
WHITE & CASE LLP
MILBANK LLP
SELENDY GAY PLLC
PACHULSKI STANG ZIEHL & JONES LLP
COLE SCHOTZ PC
WILLKIE FARR & GALLAGHER
BAYARD PA
GLAS USA LLC
RICHARDS, LAYTON, & FINGER PA
NAGASHIMA OHNO & TSUNEMATSU
BAKER & MCKENZIE LLP
YOUNG CONWAY STARGATT & TAYLOR LLP
PAUL WEISS RIFKIND WHARTON &
GARRISON
MORRIS, NICHOLS, ARSHT & TUNNELL LLP

U.S. Trustee Office

ANDREW R. VARA
JOSEPH MCMAHON
LAUREN ATTIX
MALCOLM M. BATES
LINDA CASEY
JOSEPH CUDIA
HOLLY DICE
SHAKIMA L. DORTCH
TIMOTHY J. FOX, JR.
MICHAEL GIRELLO
CHRISTINE GREEN
BENJAMIN HACKMAN
NYANQUOI JONES
HAWA KONDE
JANE LEAMY
JONATHAN LIPSHIE
HANNAH M. MCCOLLUM
JONATHAN NYAKU
JAMES R. O'MALLEY
LINDA RICHENDERFER
RICHARD SCHEPACARTER
EDITH A. SERRANO
ROSA SIERRA-FOX
ELIZABETH THOMAS
DION WYNN

U.S. Utilities

ATMOS ENERGY CORPORATION
CITY OF BOWLING GREEN, OH
CITY OF SOUTHFIELD, MI
COLUMBIA GAS OF OHIO
CONSUMERS ENERGY
DTE ENERGY
GFL ENVIRONMENTAL INC.
LEWISBURG ELECTRIC
LEWISBURG GAS DEPT

LEWISBURG WATER
PES ENERGIZE
PULASKI NATURAL GAS
SHELBYVILLE POWER SYSTEM
UNITED COMMUNICATIONS
WASTE MANAGEMENT

Unions

FIM-CISL
FIOM -CGIL
UILM-UIL
UGLM
FISMIC
AQCF-R
FEDERMANAGER
ZO OS KOVO AL JIHLAVA
ZO OS PRO LIBERTATE MAL
IGMETALL
CLUJ: SINDICATUL IT TIMISOARA
MOZ NSZZ PRACOWNIKÓW FCA POLAND SA I
SPÓŁEK [BIELSKO-BIAŁA]
MOZ NSZZ SOLIDARNOŚĆ FCA POLAND SA
[BIELSKO-BIAŁA]
MZZ AUTO [SOSNOWIEC]
ZZ METALOWCY [SOSNOWIEC]
ZZK SOLIDARNOŚĆ 80 [SOSNOWIEC]
NSZZ SOLIDARNOŚĆ [SOSNOWIEC]
ZZ GT 2021 [SOSNOWIEC]
TURK METAL UNION
CFDT
CGT
CFE-CGC
CFTC
MARELLI KECHNEC SLOVAKIA
MARELLI PWT KECHNEC SLOVAKIA
ZO OZ KOVO KOSIT
ODBOROVÁ ORGANIZÁCIA MAGNETI
MARELLI
GBS TRNAVA
SANTPEDOR: CC.OO
PALENCIA: CC.OO
AFTERMARKET LLINARS DEL VALLES:
CC.OO
LLINARS DEL VALLES: CC.OO; CGT; UGT
BARBERÀ DEL VALLES: CC.OO; CGT; UGT
SUNDERLAND: GMB
LLANELLI: UNITE
MARELLI POWERTRAIN INDIA PVT. LTD.
WORKS COMMITTEE
MARELLI UM ELECTRONICS SYSTEM PVT.
LTD. WORKS COMMITTEE
MARELLI WORKERS UNION
MARELLI KYUSHU WORKERS UNION
MARELLI FUKUSHIMA WORKERS UNION
MARELLI IWASHIRO WORKERS UNION
NATIONAL UNION OF TRANSPORT

EQUIPMENT & ALLIED INDUSTRIES
WORKERS (NUTEAIW)
LABOUR UNION OF MARELLI THAILAND
MARELLI AUTOMOTIVE COMPONENTS
(WUXI) CORPORATION LABOR UNION
MARELLI AUTOMOTIVE LIGHTING (FOSHAN)
CO. LTD.LABOR UNION
CHANGCHUN MARELLI AUTOMOTIV
LIGHTING SYSTEM CO. LTD. LABOR UNION
MARELLI (GUANGZHOU) CORPORATION
LABOR UNION
MARELLI (GUANGZHOU) CORPORATION
ZHENGZHOU BRANCH LABOR UNION
MARELLI AUTOMOTIVE COMPONENTS
(GUANGZHOU) CORPORATION LABOR
UNION
MARELLI (GUANGZHOU) CORPORATION
DALIAN BRANCH LABOR UNION
MARELLI (XIANG YANG) CORPORATION
LABOR UNION
MARELLI AUTOMOTIVE CHASSIS SYSTEM
(GUANGZHOU) CO. LTD. LABOR UNION
MARELLI AUTOMOTIVE COMPONENTS
(CHANGSHA) CO. LTD. LABOR UNION
MARELLI AUTOMOTIVE COMPONENTS
(WUHU) CO. LTD. LABOR UNION
MARELLI AUTOMOTIVE ELECTRONICS
(GUANGZHOU) CO. LTD. LABOR UNION
MARELLI ENGINEERING (SHANGHAI) CO.
LABOR UNION
MARELLI R&D CO.LABOR UNION
MARELLI CHINA HOLDING COMPANY LABOR
UNION
CONFEDERACIÓN REVOLUCIONARIA DE
OBREROS Y CAMPESINOS (CROC)
CONFEDERACIÓN DE TRABAJADORES DE
MÉXICO (CTM)
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE MAUÁ, SANTO
ANDRÉ E RIBEIRÃO PIRES
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE CAMPINAS,
HORTOLÂNDIA E REGIÃO
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE JAGUARIÚNA,
AMPARO E REGIÃO.
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE LAVRAS E
REGIÃO
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE BETIM.

SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE VARGINHA E
REGIÃO.
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE BH E
CONTAGEM.
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO NO ESTADO DE
PERNAMBUCO
SINDICATO DOS TRABALHADORES NAS
INDÚSTRIAS METALÚRGICAS, MECÂNICAS
E MATERIAL ELÉTRICO DE RESENDE E
REGIÃO.
SMATA - SINDICATO DE MECÂNICOS Y
AFINES DEL TRANSPORTE AUTOMOTOR DE
LA REPÚBLICA ARGENTINA

Vendors

NISSAN MOTOR CO., LTD.
BANCA UBAE S.P.A.
BANCO DAYCOVAL S.A.
BANCO INDUSTRIAL DO BRASIL S/A
MB FACTA SPA
BOSCH CORPORATION
NISSAN TRADING CO., LTD. (CHEMICALS
DIVISION)
BANCO PAULISTA SA
AOSTA FACTOR S.P.A.
NISSAN TRADING EUROPE LIMITED
HIGHLY MARELLI JAPAN CORPORATION
FORNITORE X RIPRESA
BASF CATALYSTS POLSKA SP. Z O.O.
QUALCOMM TECHNOLOGIES
INTERNATIONAL
LG ELECTRONICS UK LTD
FORNITORI DIVERSI
TEXAS INSTRUMENTS EMEA SALES GMBH
SUZUKI MOTOR CORPORATION
JIPOCAR LOGISTIC, S R.O.
STELLANTIS EUROPE S.P.A.
LOGIS SERVICIOS DE COMERCIO EXTERIO
KEBODA DEUTSCHLAND GMBH & CO.KG
ISUZU MOTORS LTD.
NISSAN SHATAI CO., LTD. (HIRATSUKA
PLANT)
BITRON ELECTRONIC CHINA CO.,LTD
COVESTRO DEUTSCHLAND AG
VISTEON JAPAN CO., LTD.
MACNICA CORPORATION
DAEHA ENTERPRICE
MITSUBA CORPORATION
ON SEMICONDUCTOR LIMITED
AMS-OSRAM AG

LITE ON TRADING USA INC
 MONTHLY RESERVE USE
 KANOX CORPORATION
 ROBERT BOSCH LLC
 KAB-LEM S.P.A.
 CHINATOOL UK LTD
 GENPACT (UK) LIMITED
 INFINEON TECHNOLOGIES AG
 SHANGHAI SUNLIGHT OPTOELECTRONIC DE
 AVNET EMG FRANCE SA
 ANALOG DEVICES INTERNATIONAL UC
 JAPAN PLASTICS TECHNOLOGIES CO., LTD.
 FAURECIA CLARION ELECTRONICS CO., LTD.
 CONTINENTAL AUTOMOTIVE LITHUANIA
 SHANGHAI SUNLIGHT
 NMB-MINEBEA GMBH
 ENGIE ITALIA SPA
 AUTOLIV CO., LTD. (FORMERLY AUTOLIV
 JAPAN)
 UNIPRES CORPORATION
 JOHNSON ELECTRIC INTERNATIONAL AG
 ELEMATEC CO., LTD.
 ROLLING WIRELESS PTE. LTD.
 CFE SUMINISTRADOR DE SERVICIOS BASI
 MYPEGASUS
 JDI EUROPE GMBH
 KROMBERG & SCHUBERT AUSTRIA
 JIT PLASTIC S.R.O.
 BTV TECHNOLOGIES GMBH
 INTEGRATED MICRO-ELECTRONICS, INC.
 OLEDWORKS GMBH
 WIPRO JAPAN
 BREMBO POLAND SP. ZOO
 SUMITRONICS CORPORATION
 FINANZAMT REUTLINGEN
 ENEL ENERGIA S.P.A.
 TEKSID IRON POLAND SP.ZOO
 ISHIHARA MANUFACTURING CORPORATION
 BASF CATALYSTS ITALIA SRL
 ZOLLNER ELECTRONICS INC
 GUREAK LANEAN, S.A.
 DAIMARU KOGYO CO., LTD.
 NIPPON PLAST CO., LTD.
 STEEL TECHNOLOGIES INC.
 METALMECCANICA TIBERINA SRL
 HELLA GMBH & CO. KGAA
 REHEO TECHNOLOGY LTD
 AUO CORPORATION
 DN AUTOMOTIVE
 INDUSTRIE ELEKTRIK GMBH HS
 RENESAS ELECTRONICS EUROPE GMBH
 LACROIX ELECTRONICS MI LLC
 PL & TL SRL
 BORGLWARNER RZESZOW SP Z O O
 MITSUBISHI MOTORS CORPORATION
 TUNISIAN TELECOM ELECTRIC INTERNATI

FAZHIYUAN ELECTRIC CO., LTD.
 GUANGZHOU DESHENG MACHINERY CO.,
 LTD.
 INFINEON TECHNOLOGIES (SHANGHAI)
 MONTIX, A.S.
 JILIN DONGGUANG
 ST. CLAIR TECHNOLOGIES INC.
 PANASONIC AUTOMOTIVE SYS CZECH SRO
 METALFER POLONIA SP Z O O
 SECRETARIA DE ESTADO DA FAZENDA DE
 COVESTRO (SHANGHAI) INVESTMENT CO.,
 NAGASE & CO., LTD.
 LEONI WIRING SYSTEMS UK LTD.
 FONDERIA DI TORBOLE S.R.L.
 EUROCIR SA
 GRANGES FINSPANG AB
 WUHAN CHINA STAR OPTOELECTRONICS TE
 RDR INDUSTRIA METALURGICA LTDA
 CONTINENTAL AUTOMOTIVE CHANGCHUN
 COVESTRO S.R.L.
 NTN-SNR ROULEMENTS
 YAMASO CO., LTD.
 ZOLLNER ELEKTRONIK GYARTO ES
 PLASKAR PLASTÄ°K ENJEKSÄ°YON
 OTOMOTÄ V
 LITE-ON TECHNOLOGY (SHANGHAI)
 SUMITOMO ELECTRIC WIRING
 FLEXTRONICS INTERNATIONAL EUROPE BV
 CICLOPE COMPONENTES AUTOMOTIVO
 ROBERT BOSCH GMBH
 UNIVERSAL SCIENTIFIC INDUSTRIAL DE
 WUS INTERNATIONAL COMPANY LIMITED
 ARROW FRANCE S.A.
 COMPANHIA SIDERÄŠRGICA NACIONAL
 TRUFORM MANUFACTURING LLC
 BAXY LIMITED
 BMW AG
 ROGELEIN GMBH
 ENEFIT SP. Z O.O
 INTEGRATED MICRO-ELECTRONICS D.O.O.
 ZHEJIANG TOSPO AUTOMOTIVE
 MICROSOFT CORPORATION
 SABIC INNOVATIVE PLASTICS
 APERAM INOX AMERICA DO SUL S A
 TEXAS INSTRUMENTS CHINA SALES LIMIT
 INSTITUTO MEXICANO DEL SEGURO SOCIA
 JFE SHOJI CORPORATION
 EXIDE TECHNOLOGIES SRL
 QUECTEL IOT TECHNOLOGIES PTE LTD
 PANASONIC OPERATIONAL EXCELLENCE
 CO., LTD. (GLOBAL)
 ADECCO ITALIA S.P.A
 AMS-OSRAM ASIA PACIFIC PTE. LTD
 ITOCHU MARUBENI SPECIAL STEEL CO., LTD.
 FUTURE ELECTRONICS LTD
 AVNET IBERIA SL

CEVA LOGISTICS ITALIA SRL
TOSHIBA CORPORATION
VALEO TERMICO S.A.U.
DOGANE (BETA-TRANS)
SK HYNIX DEUTSCHLAND GMBH
CICOR HARTLEPOOL LTD
INTEGRATED MICROELECTRONICS BULGARI
CHINA STAR OPTOELECTRONICS INTERNAT
MARUBENI PLAX CORPORATION
HILITE GERMANY GMBH
UNIVERSAL GLOBAL TECHNOLOGY
ARCELOMITTAL BRASIL S A
CSN COMPANHIA SIDERURGICA NACIONAL
NMB MINEBEA UK
ISOLIT-BRAVO, SPOL. S. R. O.
BUECHNER KUNSTSTOFFPRODUKTE GMBH
SAMSUNG SEMICONDUCTOR EUROPE GMBH
MITSUBISHI ELECTRIC MOBILITY
CORPORATION
BASF CATALYSTS GERMANY GMBH
DONGGUAN GUANGZE AUTOMOTIVE TRIM
CO., LTD.
LACROIX ELECTRONICS SP Z.O.O
KCE EUROPE
CLARIOS ENERGY SOLUTIONS BRASIL
TUBIFICIO DI TERNI S.R.L.
ISELFA SPA
RYOSAN CORPORATION
GRANGES ALUMINUM (SHANGHAI) CO., LTD.
PANASONIC AUTO SYSTEMS EUROPE GMBH
ZOLLNER ELEKTRONIK AG
ZHEJIANG XINBAO AUTOMOTIVE
VENDOR MYR
ZES ZOLLNER ELECTRONIC SRL
BASF CATALISADORES LTDA
C AND S PLASTIC LLC
BREMBO MEXICO S.A. DE C.V.
STMICROELECTRONICS
BITRON POLAND SP. Z O.O.
OFF. MECCANICHE REZZATESI SRL
SCG HONG KONG SAR LIMITED
IPG PLASTY S.R.O.
COVESTRO SA DE CV
CHASSIS BRAKES INTERNATIONAL
RAWE ELECTRONIC GMBH
GUANGZHOU HONGZHONG AUTOMOTIVE
STEEL PARTS CO., LTD.
QUECTEL WIRELESS SOLUTIONS CO.,LTD
GUANGDONG DONGYA ELECTRIC CO., LTD.
LACROIX ELECTRONICS TUNISIE
CEVA LOGISTICS POLAND SP.ZOO
FONDERIE MARIO MAZZUCCONI SPA
ROSENBERGER HOCHFREQUENZTECHNIK
CONTINENTAL AUTOMOTIVE CZECH REPUB
HONDA TRADING
LIMER STAMP ESTAMPARIA, FERRAMENTAR

ENGIE POWER LIMITED
INTEGRATED MICRO-ELEKTRONICS
METALURGICA ATICA LTDA
SHARP DEVICES EUROPE GMBH
ROHM CO., LTD. (KITA-KANTO 1ST SALES
OFFICE)
VISHAY EUROPE SALES GMBH
M&T INSIEME, S.R.O.
MARELLI IWASHIRO CO., LTD.
WUHU YUSEI PLASTIC MOLD CO., LTD
PNB A/C CUSTOM DUTY A/C MAGNETI MAR
ARAI AXON CORPORATION
DALIAN FORESIGHT AUTOMOTIVE PARTS
CO., LTD.
QUALCOMM TECHNOLOGIES
GI GROUP SP. Z O.O.
INEOS STYROLUTION EUROPE GMBH
ALPHA (GUANGZHOU) AUTOMOTIVE PARTS
CO., LTD.
FONDO DE AHORRO EMPLEADOS TIA
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 SIAM CALSONIC CO. LTD
 SUZHOU LINGFU ALUMINUM CO., LTD.
 EASY SOLUTION LOGISTICA LTDA
 PARKER HANNIFIN INDUSTRIA E COMER
 JENKS & CATTELL
 RADICI PLASTICS LTDA
 MOMENTIVE PERFORMANCE MATERIALS
 GMB
 SABIC INNOVATIVE PLASTICS US LLC
 TAUW ITALIA SRL
 MEUNIDEC
 BUZZ OATES MANAGEMENT SERVICES
 MARCEGAGLIA CARBON STEEL S.R.L.

AVNET EUROPE COMM VA
 SCHENKER DEUTSCHLAND AG
 CHIN-POON INDUSTRIAL CO LTD
 DEMGY FAGARAS SRL
 NINGBO JINGHUA ELECTRONICS TECHNOLO
 HENDERSON STAMPING AND PRODUCTION
 REPLY SPA
 F.A.M. SRL
 RICOR NORTH EAST LIMITED
 UNIMED CAMPINAS COOPERATIVA DE TRAB
 PGL PRIME AGENCIAMENTO DE CARGA LTD
 NPO SISTEMI SRL
 POLPLASTIC SPA
 METALURGICA FORMIGARI LTDA
 DELPHI PACKARD ELECTRICAL ELECTRONIC
 ARCHITECTURE
 MAHLE AFTERMARKET GMBH
 PATRONE E MONGIELLO SRL
 SHANDONG NEXTEER AUTOMOTIVE
 LUBRICA
 JAS FORWARDING (USA), INC.
 GUANGDONG EAST-ASIA CO., LTD.
 VIA OPTRONICS GMBH
 METALGALVANO PLASTICS FINISHING SRL
 R.I.CO. SRL
 O.C.S. MOULDS S.R.L.
 TALENT SOLUTIONS, S.R.O.
 MELEXIS TECHNOLOGIES NV
 UNIVERSAL WUHU INDUSTRIAL
 INDUSTRIA E COMERCIO DE PRODUTOS
 HEFEI HIGH-TECH CO., LTD.
 KUNSHAN JINYUN NEW MATERIALS
 TECHNOLOGY CO., LTD.
 HANNSTAR DISPLAY (NANJING) CORP.
 NDK EUROPE LTD
 PWC ADVISORY LLC
 CELANESE SALES GERMANY GMBH
 OMPAK OLUKLU MUK.AMBALAJ LTD.ÅŽTÄ°.

MANDRION, S.L.
 DEBONY USINAGEM DE PRECISAO LTDA
 TOSHIN CORPORATION
 GLM COMPONENTS MEXICO SA CV
 LG DISPLAY AMERICA INC
 T.A. AMERICA CORP.
 LOGI SERVICE SCRL
 PETEX JIHLAVA S.R.O.
 HITACHI ASTEMO CO., LTD.
 TORNERIA SERRA S.R.L.
 SENIOR UK LTD T/A SENIOR FLEXONICS
 MARUBUN CORPORATION
 WHITE MARTINS GASES INDIS LTDA
 DAFEN WAREHOUSING SOLUTIONS
 SHIN-ETSU POLYMER EUROPE B.V.SHIN-E
 NISSAN TRADING CO., LTD. (STEEL DIVISION)
 EUROSCATOLA SPA
 EMCN (SHANGHAI) CO., LTD.

AVNET K.K.
 SHENZHEN HESHENGHANG NEW MATERIAL
 WITZENMANN BRL LTD
 TENAGA NASIONAL BERHAD
 ISHIHARA MFG CO. LTD.
 SHELBYVILLE POWER WATER &
 AUTOCAM DO BRASIL USINAGEM LTDA
 FCA POLAND SP. Z O.O.
 ZOLLNER ELEKTRONIK GYARTO
 PRO-CARS SP. Z O.O. S.K.
 IDEMIA FRANCE S.A.S.
 C.H. ROBINSON EUROPE B.V.
 NINGBO HUAXIANG IMP.& EXP. CO.,LTD
 MONDRAGON ASSEMBLY DO BRASIL
 INDUST
 NASG TENNESSEE SOUTH LLC
 ALTEN ITALIA SPA
 CEVA GROUND LOGISTICS POLAND SP. Z
 ENGINEERING D.HUB S.P.A.
 NANTONG DOCHARM AMPHENOL
 AIR LIQUIDE ITALIA SERVICE SRL
 EKOL TRANSPORT A.ĀŽ.
 MICROCHIP TECHNOLOGY INC
 YSP CORPORATION
 EHLEBRACHT SLOWAKEI, S.R.O.
 JAPAN MOLEX LLC
 BORROMINI SRL
 OSRAM COMERCIO DE SOLUĀĀ•ES DE
 ILUMI
 XPO TRANSPORT SOLUTIONS ITALY S.R.L
 SHENZHEN POLEDA INVESTMENT CO.,LTD.
 CIE PLASTY CZ, S.R.O.
 TOYOTA MOTOR CORPORATION
 PUCKTECHNIK SRL
 WHITE MARTINS GASES INDUSTRIAIS LTD
 VISHAY AMERICAS INC
 BONTECK PRECISION CO. LTD
 MUBEA DE MĀ©XICO S.DE R.L. DE C.V.
 FU YU CORPORATION LIMITED
 UNIMED LAVRAS COOP TRABALHO MED
 GRAN SAPORE BR BRL
 N.D.R. S.R.L.
 DEMOAUTOPLAST S.R.O.
 GRAN SAPORE BR BRL S A
 TRANSPORTADORA NORTE DE CHIHUAHUA
 GUANGZHOU IWATANI TRADING CO., LTD.
 JFC PACKAGING DE MEXICO S DE RL DE
 ELVAC USA LLC
 SOGO S.P.A.
 ARROW ELECTRONIC ASIA(S) PTE LTD
 NOVATEC LEON SA DE CV
 FOSHAN DONGYANG AUTOMOTIVE PARTS
 CO., LTD.
 KEBODA TECHNOLOGY CORPORATION
 KROMBERG AND SCHUBERT MEXICO LE,
 OSKAR RUEGG MEXICO SRL DE CV

PULASKI ELECTRIC, WATER, & GAS
 NAKAMURA INDUSTRIES CO., LTD.
 PACIFIC RIM CAPITAL
 TELECOM ITALIA SPA
 ELMOS SEMICONDUCTOR AG
 CMK CORPORATION
 HAC PACKAGING, LLC
 ZHEJIANG SAIHAO INDUSTRIAL TRADE
 NIFCO CORPORATION
 BASF SPOL. S R.O.
 LACKS EXTERIOR TRIM SYSTEMS, LLC
 METASEVAL
 TIANMA MICRO-ELECTRONICS
 COSTANTIN INNOVATION S.R.L.
 TRANSPORTES TRANSLOVATO LTDA
 WILHELM PLASTIC GMBH & CO. KG
 TUGCELIK ALUMINYUM VE METAL
 ENNOVI ADVANCED MOBILITY SOLUTIONS
 HELLA DO BRASIL AUTOMOTIVE
 LACROIX ELECTRONICS POLAND SP.ZO.O.
 KENSETSU RUBBER CO., LTD.
 EQUIPEMENTS SCIENTIFIQUES SA
 ASSOCIATED SPRING BRL LTDA
 ARTRON SUZHOU CO.,LTD.
 SPRINGFIX HUNGARY KFT
 CMS SPA
 MSIDE S.R.O.
 VIBRACOUSTIC SPAIN SAU
 FACTORIT S.P.A.
 YANTAI SHIJIE AUTOMOTIVE PARTS CO.,
 LTD.
 AON ADVISORY AND SOLUTIONS S.R.L.
 PMP SRL
 GERDAU SA
 JAS WORLDWIDE POLAND SP. Z O.O.
 ZHONGLI NORTH AMERICA
 HAIRAM IND E COM AUTO PECAS LTDA
 FLASH BV
 LG INNOTEK CO., LTD.
 HOE CORPORATION
 EASYFLYERS LOGISTICS LIMITED (SIN R)
 ALIXPARTNERS LLP
 RSD PRESSINGS LIMITED
 EXEL INC
 PATRONE E MONGIELLO S.P.A
 LUBRICANTES DE AMERICA, S.A. DE C.V
 MOTHERSON SUMI WIRING INDIA LIMITED
 PGNIG OBROT DETALICZNY SP. Z O.O.
 SZP PLAST INDUSTRIES SP. Z O.O.
 STAMPTEC I C PECAS EST LTDA
 EASYFLYERS LOGISTICS LIMITED
 SMART MANUFACTURING SOLUTIONS LTD
 CEVA LOGISTICS ESPAĀ'A, SLU
 ARUP ALU-ROHR UND PROFIL GMBH
 BASF CORPORATION
 GUARNIZIONI INDUSTRIALI SRL

MEC MODULI ELETTRONICI COMPONENTI
 GLOBKON CZ S.R.O.
 EXZONE PRECISION ENGINEERING SB
 EVERBRITE TECHNOLOGY CO LTD
 E-TOOLING LIMITED
 VSP - KOVO S.R.O.
 TRANSPORTATION SOLUTIONS GROUP LLC
 DBA REDWOOD MULTIMODAL
 JIANGSU XINGKE PRECISE MODELLING
 WUXI KEDE PACKAGING CO., LTD.
 TR ITALY S.P.A.
 GUANGZHOU HONGLI DISPLAY
 B.M.W. AG
 JIANGSU RUNHONG PRECISION PLASTIC M
 NIDEC CORPORATION
 COVESTRO GMBH
 LUMILEDS ITALY S.R.L.
 MOPLA SRL
 NUVIA A.S.
 DALIAN HANDAO CRESCENT PRECISION
 MACHINERY CO., LTD.
 GI GROUP S.P.A.
 WEWORK ITALY S.R.L
 YAZAKI CORPORATION
 NEXION S.P.A.
 YUSEI MOLD INC.
 TATSUTA CHEMICAL CO., LTD.
 BROVEDANI S.P.A.
 WUHAN GUANGJIA AUTOMOTIVE TRIM CO.,
 LTD.
 SLOTTER INDUSTRIA DE EMBALAGEM LTDA
 PXI AUTO COMPONENTS (SUZHOU) CO.
 SHINKO SHOJI CO., LTD.
 CHIEN TAI INDUSTRY CO., LTD
 PRICEWATERHOUSECOOPERS BUSINESS SER
 SECRETARIA DE FINANZAS Y ADMINISTRA
 FLEXIDER AUTOMOTIVE BRASIL LTDA
 WENTON INDUSTRIAL EQUIPMENT
 CHINA CIRCUIT TECHNOLOGY (EUROPE) G
 AU OPTRONICS CORPORATION
 PROVISIONTRADE - KOVO, S. R. O.
 JUNIOR FLEX INDUSTRIA E PARTICIPACO
 FA KROSNO SA
 MICROCHIP TECHNOLOGY IRELAND LTD.
 SI EXPRESS SERVIZI INTEGRATI S.R.L.
 FUJI PRESS CORPORATION
 CMC SRL
 CHONGQING CHAOLI ELECTRIC APPLIANCE
 COMPANY LTD.
 GOTEC PLASTICS GMBH
 ALLWORKS S. R. O.
 BOELLHOFF VERBINUNGSTECHNIK GM
 BANCO SANTANDER BRASIL S.A
 MODELLBAU ROBERT HOFMANN
 NAKASHIN CO., LTD.
 THE MATERIALS GROUP LLC

BIZLINK TECH INC.
 GVA GRIMLEY LTD
 FISCHER STAINLESS STEEL TUBING URUG
 ITD SOLUTIONS SPA
 LEWISBURG ELECTRIC SYSTEM
 PLAST MET AUTOMOTIVE SYSTEMS SP Z O
 FAIST COMPONENTI SPA
 FLUORTECH INDUS. E COMERCIO LTDA
 SHENZHEN YIQUN NEW MATERIAL CO., LT
 PANTEL-ELEKTRONIK AG
 RANDSTAD NORTH AMERICA, INC.
 DIODES ZETEX GMBH
 TOKAI KOGYO CO., LTD.
 MEVIS SLOVAKIA S.R.O.
 FUTURE ELECTRONICS INC.
 RAYTECH INDUSTRIA E COMERCIO DE MAQ
 BOLLHOFF S.A. DE C.V.
 SHENZHEN ACUWAY MOLDS LIMITED
 CAIXA ECONOMICA FEDERAL
 NORTHGATEARINSO BRAZIL INFORMATICA
 DODUCO TECHNICAL SOLUTIONS GMBH
 BANDEIRANTES DEICMAR LOGISTICA INTE
 METLIFE MEXICO S.A.
 FERGUSONS TRANSPORT
 ELIN ELECTRONICS LIMITED
 DELTA ELECTRONICS (THAILAND) PUBLIC
 FUTABA CORPORATION
 RAYBEN TECHNOLOGIES (ZHUHAI) LIMITE
 ARCESE TRASPORTI S.P.A.
 DANYANG TIANCHEN AUTOMOTIVE PARTS
 ANTALA INDUSTRIA SL
 COFAP CIA FABRICADORA DE PECAS
 CARE INSUMOS INDUSTRIALES SA DE CV
 KINTETSU WORLD EXPRESS
 PJT PARTNERS LP
 KINTETSU WORLD EXPRESS UK LTD
 EXEL INC. DBA DHL SUPPLY CHAIN US
 H.B. FULLER AUSTRIA GESMBH
 SIRAM SPA
 SADA TRANSP ARMAZENAGENS LTDA
 CLAMASON SLOVAKIA S.R.O.
 CESTA BASICA BRASIL COMERCIO DE ALI
 M.P.E. SRL
 DBM REFLEX ENTERPRISES INC
 WUHAN KOTEI INFORMATICS CO., LTD.
 ELOY COGUETTO
 SOFRA YEMEK ÅÆRETÅ°M VE HÅ°ZMET
 A.ÅŽ
 GEBRUDER WEISS SDN BHD
 MOPS PRESS S.R.O.
 SALESFORCE.COM ITALY S.R.L.
 STARTEAM GLOBAL GERMANY GMBH
 SIEMENS INDUSTRY SOFTWARE INC.
 SSI SCHÅ°FER SYSTEMS INTERNATIONAL
 YAZAKI NORTH AMERICA INC.
 TR FASTENINGS LIMITED

MI- KING LIMITED (CP)
 DISCHARGE PRECISION PROCESSING
 LABORATORY
 AMS
 WUXI LUHANG SHITONG SUPPLY CHAIN
 MANAGEMENT CO., LTD.
 DHL METROPOLITAN LOGISTICS SC MEXIC
 METOKOTE DE MÃ©XICO S.A. DE C.V.
 ITW FASTENER PRODUCTS GMBH
 MAOSEN PRECISION METAL (SUZHOU) CO.,
 LTD.
 WUHU HAOXIN AUTO PARTS CO. LTD
 ZF CHASSIS TECHNOLOGY SA DE CV
 INDUSTRIA METALURGICA MAX DEL LTDA
 HELVOET RUBBER & PLASTIC
 ITALMETAL SP Z O.O.
 APTIV MANUFATURA E SERVICOS DE
 CHINA POST EXPRESS& LOGISTICS CO.,
 MOLEX INTERCONNECT GMBH
 EBS ELETTRONICA SRL
 BULK MOLDING COMPOUNDS DO BRASIL IN
 TOTTSER-IROQUOIS INDUSTRIES
 LLOYD AND JONES ENG TA PROCTOR
 SEA LINK DIE CASTING (KUNSHAN)
 TMW CORPORATION
 MINTH ASIA PACIFIC CO.,LTD.
 ROSENBERGER ASIA PACIFIC ELECTRONIC
 SAN HUA DEVELOPMENT CO. LTD
 BOSE AUTOMOTIVE LLC
 MAX-MAR MARCIN BURZYNSKI
 MOLEX(CHINA)INVESTMENT CO.,LTD
 UNIGEL PLASTS SA
 TEKNIK KALISZ SP.Z O.O.
 SOLVERA GAWEL S.A.
 NICHIA AMERICA CORPORATION
 DHL GLOBAL FORWARDING SP. ZOO
 CHANGCHUN FAWAY GAOXINAUTOMOTIVE
 FCA PARTECIPAZIONI S.P.A.
 GRIFAL S.P.A.
 POLITECNICO DI TORINO DIMEAS
 KARTESIS SK
 LS TECHNOLOGY S.R.O.
 EPTIX ELECTRONICS INC.
 MAHLE AFTERMARKET ITALY SRL.
 HIROSE ELECTRIC CO., LTD.
 ZHEJIANG SIMTEK AUTO ELECTRONIC
 SANTOMAS SDN BHD
 ASIA SHIPPING TRANSPORTES
 SUEDEDEUTSCHE GELENKSCHNITTENFABRIK
 SFC KOENIG GMBH
 NTT DATA ITALIA SPA
 TECHNICAL SEALING SYSTEM POLAND SP.
 HIROSE ELECTRIC EUROPE B.V.
 TO-TOP ELECTRONICS (SHENZHEN) COMPA
 DM CONTROL SA DE CV
 ARROW ELECTRONICS ITALIA SRL

SOLERO TECHNOLOGIES PROSTEJOV S.R.O
 FUJICHEM SONNEBORN LTD.
 LOGISTICA ARRENDAMIENTO DMT SA DE C
 GUANGZHOU NANSHA PINGDAI
 AUTOMOBILE INDUSTRY PARK CO., LTD.
 JONES DAY
 NEXPERIA B.V
 THYSENKRUPP BRASIL LTDA
 ARVEDI METALFER DO BRASIL SA
 PUBLIC PACKAGES (NT) SDN BHD
 HUAFENG ALUMINUM JAPAN CO., LTD.
 JOHNSON MATTHEY DOOEL SKOPJE
 CAPGEMINI ITALIA S.P.A.
 FISCHER TUBTECH SA DE CV
 MITSUBISHI CHEMICAL CORPORATION
 DIAMOND (BEIJING) MACHINERY
 ESSEX GERMANY GMBH
 PLASTIKA A.S.
 DHL EXPRESS (ITALY) SRL
 LINASET, A.S.
 T.R.A TECNOLOGY ROBOT AUTOMATION
 SAMSUNG ELECTRO-
 MECHANICS(SHENZHEN)
 GENERAL AUTO S.R.L.
 GUANGDONG KADAXING PLASTIC MOLD
 METALSOLUTION SP.ZO.O.
 GUANGZHOU HAITIAN PLASTICS CO., LTD.
 ARRIVA ITALIA SRL
 ZHENGZHOU ZHUODA AUTOMOTIVE PARTS
 MANUFACTURING CO., LTD.
 SHANGHAI LIAN NAN AUTO ACCESSORIES
 STAMPLAVRAS IND E COM DE PECAS META
 NINGBO LONGYUAN CO., LTD.
 DALIAN DEMAISI PRECISION TECHNOLOGY
 CO., LTD.
 CEMM THOME SK S.R.O.
 MANAUT DESIGN S.R.O.
 FOUNDRY ALFE CHEM SRL
 JOTAEME FITAFER I MET LTDA
 STATE GRID JIANGSU ELECTRIC POWER CO.,
 LTD. WUXI POWER SUPPLY BRANCH
 COKO-WERK POLSKA SP. Z O.O.
 TERMACO TERM. MAR. DE CONTAINERS E
 HONDA TRADING BRASIL LTDA
 LOTTE CHEMICAL MAGYARORSZÁG KFT.
 VITESCO TECHNOLOGIES CZECH REPUBLI
 PIOLAX CORPORATION
 WUXI GONGXIN HUMAN RESOURCES
 SERVICE CO., LTD.
 GGB BRASIL INDUSTRIA DE MANCAIS
 HENKEL AG & CO. KGAA
 GERVASONI SPA
 WUXI NORMAN AUTOMOTIVE ELECTRONICS
 TECHNOLOGY CO., LTD.
 INTESA
 FM COATINGS

NOVATEC DISEÑO E INDUSTRIALIZACIÓN
 HPFS C/O TECNOTRANS SRL
 PERFILES DE LA RIOJA SA
 S.B.E. V.A.R.VIT. SPA
 NINGBO ASIAWAY AUTOMOTIVE
 COWWIN TECH CO., LIMITED
 SJMFLEX DE MEXICO S DE RL DE CV
 EVOLUTION LOGISTICS
 RTR LLC
 MURATA ELECTRONICS NORTH AMERICA
 UNIFRAX I LLC
 IHS MARKIT GLOBAL S.A.R.L.
 FITECH SP. Z O.O.
 TATA ELXSI LTD
 SIEMENS INDUSTRY SOFTWARE GMBH
 TRINITY MFG S DE RL DE CV
 MOVINCAR SPA
 ZDENĚK PECHA
 SJM FLEX SA (PTY) LTD DETAILS
 M&G ASSESSORIA LOGÍSTICA ADUANEIRA
 MOLLIFICIO ISB SRL
 RABEN LOGISTICS POLSKA SP. Z O.O
 GOV DO PARANA SECR DE ESTADO DA FAZ
 TAIYO YUDEN CO., LTD.
 AON S.P.A. INSURANCE & REINSURANCE
 BOSCH AUTOMOTIVE PARTS (CHANGSHA)
 CO., LTD.
 EDF ENTREPRISES
 WUHU PENGXIANG PACKAGING MATERIAL
 AURES SP. Z O.O.
 WINTech INC
 LIM OTOMOTIV TIC. LTD. STI
 TEX FIBRAS IND. COM. ESCAP. AUT LTD
 DUMAREY POWERGLIDE STRASBOURG
 EDM S DE RL DE CV
 POSCO AAPC
 A.AGRATI S.P.A.
 PRESENT SPA
 SUNLIT INDUSTRIES CO., LTD.
 NOK CORPORATION
 SHENZHEN MINSHENG GEFCO LOGISTICS
 RHETECH, LLC.
 HERITAGE PRODUCTS INC.
 BOC LIMITED
 BESTEX KYOEI CORPORATION
 SERVICE KEY SPA
 GUANGZHOU HENGSHANG PROPERTY CO.,LT
 IZCAN AUTOMOTIVE IMPORT EXPORT
 INDUSTRY TRADE
 USECAR LOCADORA DE VEÍCULOS S/A
 SKF USA INC
 K.D.F. DISTRIBUTION (SHANGHAI) CO
 VITESCO AUTOMOTIVE CHANGCHUN CO
 LTD
 ANAQUA SERVICES INC
 HELLA KGAA HUECK & CO

MESPRO, S.R.O.
 SHELL ITALIA OIL PRODUCTS S.R.L
 VACUUM PROCESS MATERIAL LLC
 C & J TECH ALABAMA INC.
 CHANGCHUN LIHE NEW MATERIAL CO., LT
 WUHU JINYI MACHINERY CO., LTD.
 LANE CLARK & PEACOCK LLP
 HOSIDEN BESSON LIMITED
 EUROCIR SA EURO
 PEASA AUTOPARTES SA DE CV
 BASELL POLIOLEFINAS LTDA
 BER-NAK TURKİZE TEK. NAK.GIDA SAN.T
 FLORENCE CONSULTING GROUP SRL
 HARISON TOSHIBA LIGHTING (USA), INC
 TATA TECHNOLOGIES, INC.
 DN AUTOMOTIVE ITALY SRL UNIPERSONAL
 HENKEL BELGIUM N.V.
 ZF FRIEDRICHSHAFEN AG C WAGENFELD
 3M POLAND SP Z O.O.
 HANGZHOU YUSEI IMPORT AND EXPORT CO
 BASF MAROC SA
 NOVAMETAL BRL LTDA
 AVON TSA LIMITED
 ISKRA MECHANIZMI, D.O.O.
 MELTON MACHINE & CONTROL CO.
 INDUSTRIA MECANICA E PLASTICOS GABB
 ZKH INDUSTRIAL SUPPLY CO., LTD
 KUNSHAN KERSEN TECHNOLOGY CO., LTD.
 M.S.AMBROGIO SPA
 FIDEICOMISO MAESTRO IRREVOCABLE DE
 C.R.F.SOC.CONSORTILE PER AZIONI
 BASF S.A
 XIUZHOU AUTOMATION EQUIPMENT(HUBEI)
 RED SPOT DE MEXICO SA DE CV
 PROTECCION TECNICA PREMIER SC
 MI- KING LIMITED (CES)
 FILOSTAMP S.R.L.
 VIA OPTRONICS LLC
 METAL STAMP INDUSTRIA E COMERCIO LT
 COMAU S.P.A.
 SPJ ESPEJOS Y CABLES PARA AUTOMOCIO
 PIEMONTE LOCATIVA
 SPEA SPA
 GENTHERM (DALIAN) CO., LTD.
 SASANO MAX CO., LTD.
 TRAFIME SPA
 KOSTAL KONTAKT SYSTEME GMBH & CO. K
 PANASONIC AUTOMOTIVE INDUSTRIAL
 SERNET S.P.A.
 ASSOCIATED SPRING MEXICO SA
 GUANGZHOU YOUCHENG CO., LTD.
 EVCO PLASTICS DE MEXICO S DE RL DE
 GULTECH WUXI ELECTRONICS CO (HK) LI
 UNICORN ELECTRONIC (SHENZHEN)
 FLEETWOOD METAL INDUSTRIES
 TAES SRO

MODULI ELETTRONICI E COMPONENTI SPA
 APTIV SERVICES ITALIA S.R.L
 SMART AUTOMOTIVE S.R.O.
 SENAI
 TREND KURUMSAL HÄ°ZMETLER
 CHONGQING CHAOLI ELECTRIC CO., LTD.
 HOLLEN S.R.O.
 BAIER & MICHELS SRL
 BIANCHIN E POLI SRL
 M.C.E. S.R.L.
 FOSHAN RIKE HEAT RESISTANT MATERIALS
 CO., LTD.
 ELTEK SPA
 GALVANOPLAST BOHEMIA, S.R.O.
 C.H. ROBINSON GLOBAL FORWARDING
 TUBOPARTES CONFORMACAO DE METAIS LT
 ELEKTROMET MAKÄ°NA
 SAN.TÄ°C.LTD.ÄŽTÄ°.
 PETRONAS LUBRICANTS (INDIA) PVT. LT
 DN AUTOMOTIVE POLAND SP. Z O.O.
 NEKO KLIMA
 FLEXIDER POLAND SPOLKA ZOO
 ZKW LICHTSYSTEME GMBH
 MYTEX POLYMERS US CORP
 MARCEGAGLIA SPECIALTIES SPA
 CIE UNITOOLS PRESS A.S.
 QUALCOMM TECHNOLOGIES, INC
 COGEME PRECISION PARTS INDIA PVT LT
 MINEBEA MITSUMI SHANGHAI TRADING LT
 NISHI SHOJI CO., LTD.
 NEXTY ELECTRONICS CORPORATION
 PIOVAN MEXICO SA DE CV
 ZATORCAL S.L.U.
 EMBALATEC INDL LTDA
 ZANNINI POLAND SP Z.O.O.
 JAS FORWARDING DE MEXICO (SIN RET)
 BOUVERAT INDUSTRIES
 KINGFA SCI. & TECH. CO., LTD.
 INTEGRITY TOOL & MOLD INC.
 MAPAL NARZEDZIA PRECYZYJNE SP
 MERCOMOLAS INDUSTRIA DE MOLAS LTDA
 JIAZHENG CONSTRUCTION TECHNOLOGY
 MURATA ELECTRONICS
 TRADING(SHANGHAI
 ALIMAQ S.A. DE C.V.
 TOMIHISA WIRELESS ELECTRIC CO., LTD.
 TEXAS INSTRUMENTS SOUTHEAST ASIA PT
 GUARNIZIONI INDUSTRIALI
 GK 108 INDUSTRIAL DE PARTES DE AUTO
 MANAGE NOW GMBH
 KUZNIA POLSKA S.A.
 ZHEJIANG CENTURY HUATONG
 AUTOMOTIVE
 CHIN POON(CHANGSHU)ELECTRONICS CO.,
 VITESCO TECHNOLOGIES (CHANGCHUN) CO.,
 LTD.

SIMPSON THACHER & BARTLETT LL
 SANTOS BRASIL PARTICIPACOES S.A
 LANZI SRL
 MGM ROBOTICS SRL
 SANDHAR TECHNOLOGIES BARCELONA SL
 SCHEUERMANN H BRL TC PEC EST B MOL
 HIROSAWA AUTOMOTIVE TRIM USA
 IVICT EUROPE GMBH
 XIANGYANG BAOJINSHAN HARDWARE
 PRODUCTS CO., LTD.
 CHEP ITALIA SRL
 WUHU CHANGXIANG RUBBER AND PLASTIC
 CIA PAULISTA FORCA
 POSCO MPPC SA DE CV
 GUANGDONG SENXIA AUTOMOTIVE
 TECHNOLOGY CO., LTD.
 AVNET TECHNOLOGY HONG KONG LIMITED
 GUANGDONG JOHNSON ELECTRIC CO., LTD.
 HUANUOWEI AUTOMOTIVE PARTS (DALIAN)
 CO., LTD.
 TRANSFER INTERNATIONAL STAFF, K.S.
 IPE PRECISION MACHINERY LIMITED
 AEA SRL
 TERMACO TERMINAIS MARITIMOS DE CONT
 JIANGSU JIAZHIRUI ELECTRONIC
 DIOMA S.R.L. SOC. UNIPERSONALE
 PRD, INC.
 AIRGAS USA LLC
 FORMULA PLASTICS
 ROMWELL GMBH & CO. KG
 FLEXIDER POLAND SP Z.O.O
 ELNA CO., LTD.
 TRANSPORTE EMPRESARIAL, ESCOLAR Y
 INEVO SRL
 SUZHOU INDUSTRIAL PARK
 LEAR CORPORATION GMBH & CO.KG
 ENFU COMMERCIAL (SHANGHAI) CO., LTD.
 IDI COMPOSITES INTERNAZIONALE
 BAKER & MCKENZIE ABOGADOS SC
 TOTTSER TOOL & MANUFACTURING INC
 KUMPULAN WANG SIMPANAN PEKERJA
 TADESAN S.L.
 COMEC ITALIA SRL
 MD GROUP, SA
 PERFORMANCE SOLUTIONS DO BRASIL COM
 UACJ EXTRUSION CZECH S.R.O.
 ARTAX SRL
 CIE COMPIEGNE SAS
 LEXINGTON REALTY TRUST
 ALFA PLASTIK, A.S.
 HENKEL (CHINA) INVESTMENT CO., LTD.
 AUBAY ITALIA S.P.A.

Schedule 2

Potential Connections or Related Parties

SCHEDULE 2

**MARELLI HOLDINGS CO. LTD.
KPMG CONNECTIONS**

Debtor Entities

MARELLI GERMANY GMBH
MARELLI AUTOMOTIVE COMPONENTS
(WUHU) CO LTD
MARELLI AUTOMOTIVE ELECTRONICS
(GUANGZHOU) CO. LTD
MARELLI (THAILAND) CO., LTD
MARELLI KECHNEC SLOVAKIA S.R.O.
MARELLI MAKO TURKEY ELEKTRIK SANAYI
VE TICARET ANONIM SIRKETI
MARELLI AUTOMOTIVE LIGHTING (FOSHAN)
CO. LTD
MARELLI POWERTRAIN (HEFEI) CO LTD
MARELLI (CHINA) CO., LTD
MARELLI (INDIA) PRIVATE LIMITED
MARELLI DO BRASIL INDUSTRIA E
COMERCIO LTDA
MARELLI INTERNATIONAL TRADING
(SHANGHAI) CO., LTD
MARELLI SISTEMAS AUTOMOTIVOS
INDUSTRIA E COMERCIO BRASIL LTDA
MARELLI INDUSTRIA E COMERCIO DE
COMPONENTES AUTOMOTIVOS BRASIL
LTDA
MARELLI COFAP DO BRASIL LTDA
MAGNETI MARELLI DO BRASIL INDUSTRIA E
COMERCIO LTDA
MARELLI NORTH AMERICA, INC.
MARELLI AUTOMOTIVE LIGHTING USA LLC
MARELLI CHINA HOLDING COMPANY
MARELLI AUTOMOTIVE CHASSIS SYSTEM
(GUANGZHOU) CO.,LTD.
CALSONIC KANSEI (SHANGHAI)
CORPORATION
MARELLI (GUANGZHOU) CORPORATION
MARELLI AUTOMOTIVE COMPONENTS
(WUXI) CORPORATION
MARELLI AUTOMOTIVE COMPONENTS
(GUANGZHOU) CORPORATION
MARELLI TENNESSEE USA LLC
MARELLI (XIANG YANG) CORPORATION
MARELLI IWASHIRO CORP.
MARELLI BUSINESS SERVICE CORP.
MARELLI AFTERSALES CO., LTD.
MARELLI EPT STRASBOURG (FRANCE) S.A.S.
MARELLI R&D CO., LIMITED
MARELLI CABIN COMFORT MEXICANA, S.A.
DE C.V.
MARELLI CABIN COMFORT TRADING DE
MEXICO, S. DE

MARELLI ENGINEERING (SHANGHAI) CO.,
LIMITED
MARELLI TOOLING (GUANGZHOU)
CORPORATION
MARELLI AUTOMOTIVE LIGHTING JIHLAVA
(CZECK REPUBLIC) S.R.O.
MARELLI FRANCE S.A.S.
MARELLI AUTOMOTIVE LIGHTING FRANCE
SAS
MARELLI ARGENTAN FRANCE SAS
MARELLI SOPHIA ANTIPOLIS FRANCE S.A.S.
MARELLI AFTERMARKET GERMANY GMBH
MARELLI EUROPE S.P.A.
MARELLI AUTOMOTIVE LIGHTING ITALY
S.P.A.
MARELLI SUSPENSION SYSTEMS ITALY S.P.A.
MARELLI AFTERMARKET ITALY S.P.A.
MARELLI CORPORATION
MARELLI KYUSHU CORPORATION
MARELLI FUKUSHIMA CORPORATION
MARELLI YOKOHAMA K.K.
MARELLI HOLDINGS CO., LTD.
MARELLI MACHINE WORKS CORP.
MARELLI TOLUCA MEXICO S. DE R.L. DE C.V.
MARELLI AUTOMOTIVE LIGHTING JUAREZ
MEXICO S.A DE C.V.
MARELLI MEXICANA, S.A. DE C.V.
MARELLI RIDE DYNAMICS MEXICO S. DE R.L.
DE C.V.
MARELLI AUTOMOTIVE LIGHTING
TEPOTZOTLAN MEXICO S.DE R.L. DE C.V.
MARELLI GLOBAL BUSINESS SERVICES
AMERICA S DE RL DE CV.
CK TRADING DE MEXICO, S. DE R.L. DE C.V.
MARELLI MOROCCO LLC SARL
MARELLI SOSNOWIEC POLAND SP.Z.O.O.
MARELLI BIELSKO-BIALA POLAND SP.ZO.O.
MARELLI AFTERMARKET POLAND SP. Z O.O.
MARELLI PLOIESTI ROMANIA S.R.L.
MARELLI CLUJ ROMANIA S.R.L.
MARELLI HOLDING USA, LLC
MARELLI BUSINESS SERVICE (DALIAN) CO.,
LTD
MARELLI AFTERMARKET SPAIN S.L.U
MARELLI ESPAÑA S.A.
MARELLI GLOBAL BUSINESS SERVICES
EUROPE S.R.O.
MARELLI AUTOMOTIVE SYSTEMS UK
LIMITED
MARELLI AUTOMOTIVE SYSTEMS EUROPE

PLC.
MARELLI NORTH CAROLINA USA LLC
MARELLI AUTOMOTIVE LIGHTING
(THAILAND) CO.,LTD
AUTOMOTIVE LIGHTING UK LIMITED
MARELLI SMART ME UP SAS
MARELLI EAXLE TORINO S.R.L.
MARELLI TURKEY SUSPANSIYON
SISTEMLERI TICARET LIMITED SIRKETI

Bankruptcy Judges

No KPMG connections

Banks/Lender/UCC Lien Parties/Administrative

Agents

MIZUHO FINANCIAL GROUP, INC.
DEVELOPMENT BANK OF JAPAN INC. (DBJ)
MASERATI SS II
BURDOCK
JAPAN BANK OF INTERNATIONAL
COOPERATION (JBIC)
DEVELOPMENT BANK OF SINGAPORE (DBS)
NORINCHUKIN BANK (NOCHU BANK)
AOZORA LOAN SERVICES
AOZORA BANK, LTD.
THE GUNMA BANK, LTD.
STRATEGIC VALUE PARTNERS (SVP)
DEUTSCHE BANK

Customers

[CONFIDENTIAL]

BMW GROUP
BMW GROUP INTERNATIONAL
HONDA
HONDA (ACURA)
MERCEDES-BENZ
NISSAN MOTOR
STELLANTIS GROUP
TESLA MOTORS, INC.
VOLKSWAGEN AG
NISSAN MOTOR CO. LTD.
NISSAN US
NISSAN MEXICANA
NISSAN SHATAI

Debtor Restructuring Professionals

ALVAREZ AND MARSAL
PJT PARTNERS
KIRKLAND AND ELLIS
NISHIMURA & ASAHI
MORI HAMADA

Director/Officer

HISAO IJIMA
STEFAN M. SELIG
ALANNA ABRAHAMSON

GIORGIO ROSSI
STEFANO SANCASSANI
SHINJI KOBAYASHI

Factoring Counterparties

[CONFIDENTIAL]

Insurance

AON SPA
ACE AMERICAN INSURANCE COMPANY
(CHUBB)
ACE PROPERTY & CASUALTY INSURANCE
COMPANY (CHUBB)
AIG
ALLIANZ
ALLIANZ GLOBAL CORPORATE & SPECIALTY
SE
ALLIANZ GLOBAL RISKS US INSURANCE
COMPANY
ALLIANZ INSURANCE PLC
BERJAYA SOMPO
CHUBB
CHUBB EUROPEAN GROUP
DIALOG
ENDURANCE ASSURANCE CORPORATION
(SOMPO)
FARMINGTON CASUALTY COMPANY
(TRAVELERS)
FEDERAL INSURANCE COMPANY
GENERALI ITALIA S.P.A.
HDI GLOBAL SE
HUATAI INSURANCE GROUP LIMITED
ILLINOIS UNION INSURANCE COMPANY
(CHUBB)
MARKEL AMERICAN INSURANCE COMPANY
NATIONAL UNION FIRE INS. CO. OF
PITTSBURGH, PA
PING AN INSURANCE GROUP
PROTECTOR FORSIKRING ASA
PROTECTOR INSURANCE UK
SI INSURANCE EUROPE SA
SOMPO AMERICA INSURANCE COMPANY
STARR INDEMNITY & LIABILITY COMPANY
SWISS REINSURANCE GROUP
ZURICH AMERICAN INSURANCE COMPANY
ZURICH INSURANCE COMPANY LTD
HESTIA CAPTIAL LLC
FAIRFAX INSURANCE GROUP
HDI SEGUROS
TATA AIG GENERAL INSURANCE COMPANY
LIMITED
BAJAJ ALLIANZ GENERAL INSURANCE
COMPANY LIMITED
ALLIANZ ARGENTINA COMPAÑIA DE
SEGUROS SOCIEDAD ANONIMA
ICICI LOMBARD GENERAL INSURANCE

COMPANY LIMITED
UNIVERSAL SOMPO GENERAL INSURANCE
COMPANY LIMITED
GO DIGIT GENERAL INSURANCE LIMITED
CHUBB SEGUROS ARGENTINA SA
ZURICH ASEGURADORA ARGENTINA S.A.

Known Affiliates – JV

COFAP FABRICADORA DE PECAS LTDA
LEDDARTECH INC.
CHANGCHUN MARELLI AUTOMOTIVE
LIGHTING SYSTEM CO. LTD.
HIGHLY MARELLI HOLDINGS CO., LTD
HUBEI HUAZHONG MARELLI AUTOMOTIVE
LIGHTING CO. LTD
ZHEJIANG WANXIANG MARELLI SHOCK
ABSORBERS CO. LTD.
SAIC MARELLI POWERTRAIN CO. LTD
HIGHLY MARELLI (NANTONG) CAR AIR-
CONDITIONING COMPRESSOR CO., LTD.
CALSONIC KANSEI KOREA CORPORATION
MARELLI ADJUSTMENTS
HIGHLY MARELLI (WUXI) CLIMATE &
THERMAL CONTROL SYSTEM CO., LTD.
NISSIN KOGYO CO.,LTD.
YUE KI INDUSTRIAL CO., LTD.
UNI-CALSONIC CORP.
MAGNETI MARELLI CONJUNTOS DE ESCAPE
S.A.
MAGNETI MARELLI REPUESTOS S.A.
TECHALLIANCE GMBH
MARELLI POWERTRAIN INDIA PRIVATE
LIMITED
MATAY OTOMOTIV SANAYI VE TICARET AS
MARELLI MOTHERSON AUTOMOTIVE
LIGHTING INDIA PRIVATE LIMITED
MARELLI UM ELECTRONIC SYSTEMS
PRIVATE LIMITED
MARELLI STUTTGART (GERMANY) GMBH
MARELLI TALBROS CHASSIS SYSTEMS
PRIVATE LIMITED
MARS SEAL PRIVATE LIMITED
MARELLI RUS LLC
MARELLI SWEDEN AB
MARELLI AUTOMOTIVE DOO KRAGUJEVAC
ANFIA AUTOMOTIVE S.C.R.L.
MAGNETI MARELLI ARGENTINA S.A.
MEW
MARELLI AUTOMOTIVE LIGHTING RUS
O.O.O.
HEFEI MARELLI EXHAUST SYSTEMS CO.LTD.
MARELLI AUTOMOTIVE LIGHTING
BROTTERODE (GERMANY) GMBH
CHANGCHUN MARELLI POWERTRAIN
COMPONENTS CO.LTD.
MAGNETI MARELLI SOUTH AFRICA

(PROPRIETARY) LIMITED
MARELLI BARCELONA ESPANA S.A.U.
MARELLI TEPOTZOTLAN MEXICO S.A DE C.V.
SKH MARELLI EXHAUST SYSTEMS PRIVATE
LIMITED
PT KANSEI INDONESIA MANUFACTURING
FCA SECURITY S.C.P.A.
HMC MM AUTO LTD
SHANGHAI HIGHLY NEW ENERGY
TECHNOLOGY CO., LTD.
MARELLI ENGINEERING YANGON CO., LTD.
MARELLI PWT KECHNEC SLOVAKIA S.R.O.
MARELLI MOTHERSON AUTO SUSPENSION
PARTS PRIVATE LIMITED
MARELLI SKH EXHAUST SYSTEMS PRIVATE
LIMITED
TOKYO RADIATOR MFG. CO., LTD.
MARELLI ELECTRIC POWERTRAIN COLOGNE
(GERMANY) G.M.B.H.
MARELLI AUTOMOTIVE COMPONENTS
(CHANGSHA) CO. LTD
MARELLI AUTOMOTIVE LIGHTING
MALAYSIA SDN. BHD.
SIAM CALSONIC CO., LIMITED

Litigation

AMD INC.
AUTOMOTIVE AMIENS
BELL NORTHERN RESEARCH (BNR)
BROADCOM (AVAGO)
DAIMLER
DAMATIC
GENERAL MOTORS
MALIKIE INNOVATIONS
PRODUCT DATA MANAGEMENT (PDM)
HUAWEI TECHNOLOGIES CO., LTD.
BEACON
TORCHLIGHT
VIA OPTRONICS GMBH
GAC FIAT CHRYSLER AUTOMOBILES CO.,
LTD.
ENVIRONMENTAL CONTROL AGENCY OF
SAO PAULO STATE
STELLANTIS GROUP
BMW GROUP
MERCEDES-BENZ
VOLKSWAGEN AG
RENAULT GROUP
SUZUKI MOTOR CORPORATION
FORD MOTOR COMPANY
TELEMATICS
AUDI AG
AVANCI
DR. ING. H.C. F. PORSCHE
AKTIENGESELLSCHAFT
KOSTAL JAPAN CO., LTD.

AMBARELLA
NOKIA
EUROPEAN COMMISSION
NITCO
THÜRINGER AUFBAUBANK
TOMASZ KRUPA

Material Contract Counterparties

OSRAM GMBH
ZOLLNER ELEKTRONIK AG
LITE-ON AUTOMOTIVE CORP.
COVESTRO S.R.L.
INTEGRATED MICRO-ELECTRONICS INC.
LACROIX ELECTRONICS
QUALCOMM TECHNOLOGIES
INTERNATIONAL, LTD.
TEXAS INSTRUMENTS INCORPORATED

Ordinary Course Professionals

PRICEWATERHOUSECOOPERS LLP (PWC)

Potential M&A Counterparties

[CONFIDENTIAL]

Significant Equity Holders

KKR CK INVESTMENT L.P.

Surety & Letters of Credit-Issuers

AON PLC
ASSICURATRICE MILANESE
ATRAIDUS CREDITO Y CAUCION S.A.
COFACE
COMPAGNIE FRANCAISE D'ASSURANCE
POUR LE COMMERCE EXTERIERUR S.A.
GENERALI ITALIA S.P.A.
INTACT SERVICES
JUNTO SEGUROS S/A
POTENCIAL SEGURADORA S/A
REVO S.P.A.
S2C SPA
TOKIO MARINE EUROPE SA
TUA ASSICURAZIONI SPA

Third Party Professionals

AKIN GUMP STRAUSS HAUSER & FELD LLP
ALIXPARTNERS LLP
HOULIHAN LOKEY
PAUL HASTINGS LLP
HOGAN LOVELLS LLP
DAVIS POLK & WARDWELL LLP
WHITE & CASE LLP
MILBANK LLP
SELENDY GAY PLLC
PACHULSKI STANG ZIEHL & JONES LLP
COLE SCHOTZ PC
WILLKIE FARR & GALLAGHER

GLAS USA LLC
RICHARDS, LAYTON, & FINGER PA
NAGASHIMA OHNO & TSUNEMATSU
BAKER & MCKENZIE LLP
YOUNG CONWAY STARGATT & TAYLOR LLP
PAUL WEISS RIFKIND WHARTON &
GARRISON
MORRIS, NICHOLS, ARSHT & TUNNELL LLP

U.S. Trustee Office

No KPMG connections

U.S. Utilities

ATMOS ENERGY CORPORATION
CITY OF SOUTHFIELD, MI
COLUMBIA GAS OF OHIO
CONSUMERS ENERGY
DTE ENERGY
GFL ENVIRONMENTAL INC.
LEWISBURG ELECTRIC
LEWISBURG GAS DEPT
LEWISBURG WATER
PES ENERGIZE
UNITED COMMUNICATIONS
WASTE MANAGEMENT

Unions

AQCF-R
FEDERMANAGER
MZZ AUTO [SOSNOWIEC]
NSZZ SOLIDARNOŚĆ [SOSNOWIEC]
CFDT
CGT
CFTC
MARELLI KECHNEC SLOVAKIA
MARELLI PWT KECHNEC SLOVAKIA
LLINARS DEL VALLES: CC.OO; CGT; UGT
SUNDERLAND: GMB
LLANELLI: UNITE
MARELLI POWERTRAIN INDIA PVT. LTD.
WORKS COMMITTEE
MARELLI UM ELECTRONICS SYSTEM PVT.
LTD. WORKS COMMITTEE
MARELLI WORKERS UNION
MARELLI KYUSHU WORKERS UNION
MARELLI FUKUSHIMA WORKERS UNION
MARELLI IWASHIRO WORKERS UNION
MARELLI AUTOMOTIVE COMPONENTS
(WUXI) CORPORATION LABOR UNION
MARELLI AUTOMOTIVE LIGHTING (FOSHAN)
CO. LTD.LABOR UNION
CHANGCHUN MARELLI AUTOMOTIV
LIGHTING SYSTEM CO. LTD. LABOR UNION
MARELLI (GUANGZHOU) CORPORATION
LABOR UNION
MARELLI (GUANGZHOU) CORPORATION

ZHENGZHOU BRANCH LABOR UNION
 MARELLI AUTOMOTIVE COMPONENTS
 (GUANGZHOU) CORPORATION LABOR
 UNION
 MARELLI (GUANGZHOU) CORPORATION
 DALIAN BRANCH LABOR UNION
 MARELLI (XIANG YANG) CORPORATION
 LABOR UNION
 MARELLI AUTOMOTIVE CHASSIS SYSTEM
 (GUANGZHOU) CO. LTD. LABOR UNION
 MARELLI AUTOMOTIVE COMPONENTS
 (CHANGSHA) CO. LTD. LABOR UNION
 MARELLI AUTOMOTIVE COMPONENTS
 (WUHU) CO. LTD. LABOR UNION
 MARELLI AUTOMOTIVE ELECTRONICS
 (GUANGZHOU) CO. LTD. LABOR UNION
 MARELLI ENGINEERING (SHANGHAI) CO.
 LABOR UNION
 MARELLI R&D CO. LABOR UNION
 MARELLI CHINA HOLDING COMPANY LABOR
 UNION

Vendors

NISSAN MOTOR CO., LTD.
 BANCA UBAE S.P.A.
 BANCO DAYCOVAL S.A.
 BANCO INDUSTRIAL DO BRASIL S/A
 MB FACTA SPA
 BOSCH CORPORATION
 NISSAN TRADING CO., LTD. (CHEMICALS
 DIVISION)
 BANCO PAULISTA SA
 AOSTA FACTOR S.P.A.
 NISSAN TRADING EUROPE LIMITED
 HIGHLY MARELLI JAPAN CORPORATION
 BASF CATALYSTS POLSKA SP. Z O.O.
 QUALCOMM TECHNOLOGIES
 INTERNATIONAL
 LG ELECTRONICS UK LTD
 TEXAS INSTRUMENTS EMEA SALES GMBH
 SUZUKI MOTOR CORPORATION
 JIPOCAR LOGISTIC, S R.O.
 STELLANTIS EUROPE S.P.A.
 KEBODA DEUTSCHLAND GMBH & CO.KG
 ISUZU MOTORS LTD.
 NISSAN SHATAI CO., LTD. (HIRATSUKA
 PLANT)
 BITRON ELECTRONIC CHINA CO.,LTD
 COVESTRO DEUTSCHLAND AG
 VISTEON JAPAN CO., LTD.
 MACNICA CORPORATION
 MITSUBA CORPORATION
 ON SEMICONDUCTOR LIMITED
 AMS-OSRAM AG
 LITE ON TRADING USA INC
 ROBERT BOSCH LLC

KAB-LEM S.P.A.
 CHINATOOL UK LTD
 GENPACT (UK) LIMITED
 INFINEON TECHNOLOGIES AG
 SHANGHAI SUNLIGHT OPTOELECTRONIC DE
 AVNET EMG FRANCE SA
 ANALOG DEVICES INTERNATIONAL UC
 FAURECIA CLARION ELECTRONICS CO., LTD.
 CONTINENTAL AUTOMOTIVE LITHUANIA
 SHANGHAI SUNLIGHT
 NMB-MINEBEA GMBH
 ENGIE ITALIA SPA
 AUTOLIV CO., LTD. (FORMERLY AUTOLIV
 JAPAN)
 UNIPRES CORPORATION
 JOHNSON ELECTRIC INTERNATIONAL AG
 ELEMATEC CO., LTD.
 ROLLING WIRELESS PTE. LTD.
 CFE SUMINISTRADOR DE SERVICIOS BASI
 JDI EUROPE GMBH
 KROMBERG & SCHUBERT AUSTRIA
 BTV TECHNOLOGIES GMBH
 INTEGRATED MICRO-ELECTRONICS, INC.
 OLEDWORKS GMBH
 WIPRO JAPAN
 BREMBO POLAND SP. ZOO
 SUMITRONICS CORPORATION
 FINANZAMT REUTLINGEN
 ENEL ENERGIA S.P.A.
 TEKSID IRON POLAND SP.ZOO
 ISHIHARA MANUFACTURING CORPORATION
 BASF CATALYSTS ITALIA SRL
 ZOLLNER ELECTRONICS INC
 GUREAK LANEAN, S.A.
 DAIMARU KOGYO CO., LTD.
 NIPPON PLAST CO., LTD.
 STEEL TECHNOLOGIES INC.
 METALMECCANICA TIBERINA SRL
 HELLA GMBH & CO. KGAA
 AUO CORPORATION
 DN AUTOMOTIVE
 RENESAS ELECTRONICS EUROPE GMBH
 LACROIX ELECTRONICS MI LLC
 BORGWARNER RZESZOW SP Z O O
 MITSUBISHI MOTORS CORPORATION
 INFINEON TECHNOLOGIES (SHANGHAI)
 JILIN DONGGUANG
 PANASONIC AUTOMOTIVE SYS CZECH SRO
 METALFER POLONIA SP Z O O
 SECRETARIA DE ESTADO DA FAZENDA DE
 COVESTRO (SHANGHAI) INVESTMENT CO.,
 NAGASE & CO., LTD.
 LEONI WIRING SYSTEMS UK LTD.
 FONDERIA DI TORBOLE S.R.L.
 EUROCIR SA
 GRANGES FINSPANG AB

WUHAN CHINA STAR OPTOELECTRONICS TE
 RDR INDUSTRIA METALURGICA LTDA
 CONTINENTAL AUTOMOTIVE CHANGCHUN
 COVESTRO S.R.L.
 NTN-SNR ROULEMENTS
 YAMASO CO., LTD.
 ZOLLNER ELEKTRONIK GYARTO ES
 LITE-ON TECHNOLOGY (SHANGHAI)
 SUMITOMO ELECTRIC WIRING
 FLEXTRONICS INTERNATIONAL EUROPE BV
 CICLOPE COMPONENTES AUTOMOTIVO
 ROBERT BOSCH GMBH
 UNIVERSAL SCIENTIFIC INDUSTRIAL DE
 WUS INTERNATIONAL COMPANY LIMITED
 ARROW FRANCE S.A.
 COMPANHIA SIDERURGICA NACIONAL
 TRUFORM MANUFACTURING LLC
 BAXY LIMITED
 BMW AG
 ENEFIT SP. Z O.O.
 INTEGRATED MICRO-ELECTRONICS D.O.O.
 MICROSOFT CORPORATION
 SABIC INNOVATIVE PLASTICS
 APERAM INOX AMERICA DO SUL S A
 TEXAS INSTRUMENTS CHINA SALES LIMIT
 INSTITUTO MEXICANO DEL SEGURO SOCIA
 JFE SHOJI CORPORATION
 EXIDE TECHNOLOGIES SRL
 PANASONIC OPERATIONAL EXCELLENCE
 CO., LTD. (GLOBAL)
 ADECCO ITALIA S.P.A
 AMS-OSRAM ASIA PACIFIC PTE. LTD
 ITOCHU MARUBENI SPECIAL STEEL CO., LTD.
 FUTURE ELECTRONICS LTD
 AVNET IBERIA SL
 CEVA LOGISTICS ITALIA SRL
 TOSHIBA CORPORATION
 VALEO TERMICO S.A.U.
 SK HYNIX DEUTSCHLAND GMBH
 CICOR HARTLEPOOL LTD
 INTEGRATED MICROELECTRONICS BULGARI
 CHINA STAR OPTOELECTRONICS INTERNAT
 MARUBENI PLAX CORPORATION
 HILITE GERMANY GMBH
 ARCELORMITTAL BRASIL S A
 CSN COMPANHIA SIDERURGICA NACIONAL
 NMB MINEBEA UK
 ISOLIT-BRAVO, SPOL. S. R. O.
 SAMSUNG SEMICONDUCTOR EUROPE GMBH
 MITSUBISHI ELECTRIC MOBILITY
 CORPORATION
 BASF CATALYSTS GERMANY GMBH
 LACROIX ELECTRONICS SP Z.O.O
 KCE EUROPE
 CLARIOS ENERGY SOLUTIONS BRASIL
 TUBIFICIO DI TERNI S.R.L.

ISELF SPA
 RYOSAN CORPORATION
 GRANGES ALUMINUM (SHANGHAI) CO., LTD.
 PANASONIC AUTO SYSTEMS EUROPE GMBH
 ZOLLNER ELEKTRONIK AG
 ZES ZOLLNER ELECTRONIC SRL
 BASF CATALISADORES LTDA
 BREMBO MEXICO S.A. DE C.V.
 STMICROELECTRONICS
 BITRON POLAND SP. Z O.O.
 OFF. MECCANICHE REZZATESI SRL
 SCG HONG KONG SAR LIMITED
 COVESTRO SA DE CV
 CHASSIS BRAKES INTERNATIONAL
 QUECTEL WIRELESS SOLUTIONS CO.,LTD
 LACROIX ELECTRONICS TUNISIE
 CEVA LOGISTICS POLAND SP.ZOO
 FONDERIE MARIO MAZZUCCONI SPA
 ROSENBERGER HOCHFREQUENZTECHNIK
 CONTINENTAL AUTOMOTIVE CZECH REPUBL
 HONDA TRADING
 ENGIE POWER LIMITED
 INTEGRATED MICRO-ELEKTRONICS
 SHARP DEVICES EUROPE GMBH
 VISHAY EUROPE SALES GMBH
 MARELLI IWASHIRO CO., LTD.
 WUHU YUSEI PLASTIC MOLD CO., LTD
 PNB A/C CUSTOM DUTY A/C MAGNETI MAR
 QUALCOMM TECHNOLOGIES
 GI GROUP SP. Z O.O.
 INEOS STYROLUTION EUROPE GMBH
 ALPHA (GUANGZHOU) AUTOMOTIVE PARTS
 CO., LTD.
 JIPOCAR TRANSPORT S.R.O.
 ACCIAI SPECIALI TERNI S.P.A
 OSKAR RÄEGER BULGARIA EOOD
 POSCO INTERNATIONAL AMERICA CORP
 MUBEA ITALIA SRL
 FLEXTRONICS COMPUTING(SUZHOU)
 LUMILEDS (SHANGHAI) MANAGEMENT
 WONDER AUTO (POLAND) CO LTD SPOLKA
 LASIM S.P.A.
 SABIC INNOVATIVE PLASTICS B.V.
 EXPRESSO NEPOMUCENO SA
 MTREC LIMITED
 GLOSEL CORPORATION
 COSMA GROUP S.R.L.
 NISSAN TRADING CORPORATION AMERICAS
 NXP SEMICONDUCTORS (SHANGHAI)
 CO.,LTD
 POWERTECA ENERGIE A.S.
 WIPRO LIMITED FILIALE ITALIANA
 MISTA SPA
 LEASYS SPA
 SUMITOMO ELECTRIC INDUSTRIES, LTD.
 FORMINSA

FCA US LLC
 ROLLING WIRELESS(H.K.) LIMITED
 EMPIRE ELECTRONICS, INC
 ONPRESS PCB LIMITED
 TDK CORPORATION
 STAMPLINE METAIS ESTAMPADOS LTDA
 MAINI PRECISION PRODUCTS LIMITED
 SKF INDUSTRIE S.P.A.
 CONTINENTAL BRAKES ITALY SPA
 EUROPARTNERS MEXICO SA DE CV (SIN R)
 SABIC INNOVATIVE PLASTICS MEXICO S
 MULTILOG SPA
 NEXPERIA B.V.
 CEVA LOGISTICS POLAND SP. Z O.O.
 TEXAS INSTRUMENTS EMEA SALES
 RASSINI FRENOS, S.A. DE C.V.
 STMICROELECTRONICS ASIA PACIFIC PTE
 OSRAM GMBH
 BASF ITALIA SPA
 KAGA ELECTRONICS CO., LTD.
 AML SYSTEMS
 MAREL INDUSTRIA E COMERCIO DO BRASI
 CEMM THOME CORP
 LEAR
 HUBEI YUSEI PLASTIC MOULD CO., LTD
 PMG POLMETASA SAU
 PGL BRASIL LTDA
 ARVIN SANGO
 JOHNSON MATTHEY POLAND SP. Z O. O
 MA ALUMINUM CO., LTD.
 LS AUTOMOTIVE JAPAN CO., LTD.
 VALEO NORTH AMERICA INC.
 AUTOLIV FRANCE
 ROEHM GMBH
 ROEHM CHEMICAL (SHANGHAI) CO.,LTD
 RANDSTAD DEUTSCHLAND GMBH&CO.KG
 MA POLSKA S.A.
 SHANGHAI FOREIGN SERVICE(GROUP) CO.
 CT AUTOMOTIVE SYSTEMS DE MEXICO
 ENVALIOR INDUSTRIA DE MATERIAIS
 KEMET ELECTRONICS ITALIA SRL
 QINGDAO DN VMS AUTOMOTIVE CO., LTD
 UMICORE AG & CO. KG
 SHENZHEN HANGSHENG ELECTRONICS CO.,
 LTD.
 MIDAC S.P.A.
 HOGANAS BRASIL LTDA
 UAB HELLA LITHUANIA
 LUMILEDS AACHEN GMBH
 KNOFLÄ-KARSKY PRUMYSL ZIROVNICE A.S.
 FORMPLAST PURKERT S.R.O.
 TECNOMECCANICA S.P.A.
 ZF AUTOMOTIVE CZECH S.R.O.
 ALPS ALPINE EUROPE GMBH
 PANASONIC AUTOMOTIVE SYSTEMS CO.,
 LTD.

LG DISPLAY GERMANY GMBH
 FUJI KIKO CO., LTD.
 LUMILEDS GERMANY GMBH
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 FLORENCE CONSULTING GROUP SRL
 HARISON TOSHIBA LIGHTING (USA), INC
 TATA TECHNOLOGIES, INC.
 DN AUTOMOTIVE ITALY SRL UNIPERSONAL
 HENKEL BELGIUM N.V.
 ZF FRIEDRICHSHAFEN AG C WAGENFELD
 3M POLAND SP Z O.O.
 BASF MAROC SA
 NOVAMETAL BRL LTDA
 AVON TSA LIMITED
 ISKRA MEHANIZMI, D.O.O.
 ZKH INDUSTRIAL SUPPLY CO., LTD
 KUNSHAN KERSEN TECHNOLOGY CO., LTD.
 M.S.AMBROGIO SPA

FIDEICOMISO MAESTRO IRREVOCABLE DE
 BASF S.A
 RED SPOT DE MEXICO SA DE CV
 PROTECCION TECNICA PREMIER SC
 MI- KING LIMITED (CES)
 VIA OPTRONICS LLC
 COMAU S.P.A.
 PIEMONTE LOCATIVA
 SPEA SPA
 TRAFIME SPA
 KOSTAL KONTAKT SYSTEME GMBH & CO. K
 PANASONIC AUTOMOTIVE INDUSTRIAL
 ASSOCIATED SPRING MEXICO SA
 EVCO PLASTICS DE MEXICO S DE RL DE
 GULTECH WUXI ELECTRONICS CO (HK) LI
 FLEETWOOD METAL INDUSTRIES
 APTIV SERVICES ITALIA S.R.L
 SMART AUTOMOTIVE S.R.O.
 CHONGQING CHAOLI ELECTRIC CO., LTD.
 HOLLEN S.R.O.
 BAIER & MICHELS SRL
 M.C.E. S.R.L.
 ELTEK SPA
 GALVANOPLAST BOHEMIA, S.R.O.
 C.H. ROBINSON GLOBAL FORWARDING
 PETRONAS LUBRICANTS (INDIA) PVT. LT
 DN AUTOMOTIVE POLAND SP. Z O.O.
 FLEXIDER POLAND SPOLKA ZOO
 ZKW LICHTSYSTEME GMBH
 MYTEX POLYMERS US CORP
 MARCEGAGLIA SPECIALTIES SPA
 CIE UNITOOLS PRESS A.S.
 QUALCOMM TECHNOLOGIES, INC
 COGEME PRECISION PARTS INDIA PVT LT
 MINEBEA MITSUMI SHANGHAI TRADING LT
 NEXTY ELECTRONICS CORPORATION
 PIOVAN MEXICO SA DE CV
 JAS FORWARDING DE MEXICO (SIN RET)
 BOUVERAT INDUSTRIES
 KINGFA SCI. & TECH. CO., LTD.
 INTEGRITY TOOL & MOLD INC.
 MAPAL NARZEDZIA PRECYZYJNE SP
 MURATA ELECTRONICS
 TRADING(SHANGHAI
 TEXAS INSTRUMENTS SOUTHEAST ASIA PT
 GUARNIZIONI INDUSTRIALI
 MANAGE NOW GMBH
 KUZNIA POLSKA S.A.
 ZHEJIANG CENTURY HUATONG
 AUTOMOTIVE
 CHIN POON(CHANGSHU)ELECTRONICS CO.,
 VITESCO TECHNOLOGIES (CHANGCHUN) CO.,
 LTD.
 SIMPSON THACHER & BARTLETT LL
 SANTOS BRASIL PARTICIPACOES S.A
 SANDHAR TECHNOLOGIES BARCELONA SL

HIROSAWA AUTOMOTIVE TRIM USA
IVICT EUROPE GMBH
CHEP ITALIA SRL
POSCO MPPC SA DE CV
AVNET TECHNOLOGY HONG KONG LIMITED
TRANSFER INTERNATIONAL STAFF, K.S.
IPE PRECISION MACHINERY LIMITED
AEA SRL
TERMACO TERMINAIS MARITIMOS DE CONT
AIRGAS USA LLC
FORMULA PLASTICS
FLEXIDER POLAND SP Z.O.O
ELNA CO., LTD.
TRANSPORTE EMPRESARIAL, ESCOLAR Y
INEVO SRL
SUZHOU INDUSTRIAL PARK
LEAR CORPORATION GMBH & CO.KG
IDI COMPOSITES INTERNAZIONALE
BAKER & MCKENZIE ABOGADOS SC
KUMPULAN WANG SIMPANAN PEKERJA
TADESAN S.L.
COMEC ITALIA SRL
MD GROUP, SA
PERFORMANCE SOLUTIONS DO BRASIL COM
UACJ EXTRUSION CZECH S.R.O.
CIE COMPIEGNE SAS
LEXINGTON REALTY TRUST
ALFA PLASTIK, A.S.
HENKEL (CHINA) INVESTMENT CO., LTD.
AUBAY ITALIA S.P.A.

Exhibit C

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
	)	
MARELLI AUTOMOTIVE LIGHTING USA LLC,	)	Case No. 25-11034 (CTG)
<i>et al.</i> , ¹	)	
Debtors.	)	(Jointly Administered)
	)	

**ORDER (I) AUTHORIZING
THE DEBTORS TO RETAIN AND EMPLOY KPMG LLP
TO PROVIDE TAX CONSULTING AND TAX COMPLIANCE
SERVICES EFFECTIVE AS OF JUNE 11, 2025, AND (II) WAIVING
CERTAIN INFORMATION REQUIREMENTS OF LOCAL RULE 2016-1**

Upon the application (the “Application”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing them to retain and employ KPMG LLP (“KPMG”) to provide tax consulting and tax compliance services to the Debtors in the above-captioned chapter 11 cases (collectively, the “Chapter 11 Cases”), effective as of the Petition Date;² and upon the *Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025*,

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Application.

and (II) Waiving Certain Information Requirements of Local Rule 2016-1 (the “Declaration”) in support thereof; and the Court being satisfied based on the representations made in the Application and in the Declaration that KPMG represents no interest adverse to the Debtors’ estates with respect to the matters upon which they are to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Debtors’ estates; the terms of the Engagement Letters are reasonable terms for the purposes of section 328(a) of the Bankruptcy Code; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefore, it is hereby:

1. The Application is granted as modified herein.
2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, the Debtors are authorized to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors on the terms set forth in the Application and the Engagement Letters, as modified by this Order.
3. KPMG shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, any interim compensation orders entered by this Court, and any other applicable orders of this Court; *provided, however*, that, notwithstanding anything to the contrary contained in the Application, the Declaration, or the Engagement Letters, solely with respect to any and all services provided on a fixed fee basis, KPMG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code

and KPMG's fees and expenses shall not be evaluated under the standard set forth in section 330 of the Bankruptcy Code, except that, notwithstanding any provision to the contrary in this Order, the Application, the Declaration, or the Engagement Letters, the U.S. Trustee shall retain all rights and be entitled to object to KPMG's request(s) for fees and reimbursement of expenses under the standards provided in sections 330 and 331 of the Bankruptcy Code.

4. The Debtors are authorized to pay KPMG's fees and to reimburse KPMG for its actual, reasonable, and documented out-of-pocket costs and expenses as provided in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters.

5. The terms and conditions of the Engagement Letters, as modified by this Order, are approved.

6. KPMG will file monthly, interim, and final fee applications for allowance of its compensation and reimbursement of its expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any applicable U.S. Trustee Guidelines ("Fee Guidelines"), and any other applicable procedures and orders of this Court and consistent with the proposed compensation set forth in the Engagement Letters, as modified by this Order and consistent with the proposed compensation set forth in the Engagement Letters, *provided* that the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Fee Guidelines are hereby modified such that, with respect to all services provided on a fixed fee basis, KPMG's professionals shall only be required to maintain reasonably detailed time records in one-half (1/2) hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary of services rendered and project category, each professional rendering the services, and the total amount of

compensation sought by KPMG. With respect to KPMG's hourly fees, KPMG shall keep reasonably detailed time records in one tenth (1/10) hour increments in accordance with the Local Rules and the Fee Guidelines and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of the services rendered and will identify each professional rendering services, the category of services rendered, and the total amount of compensation requested by KPMG.

7. In the event that, during the pendency of these cases, KPMG seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in KPMG's fee applications and such invoices and time records shall be in compliance with the Bankruptcy Local Rules, and shall be subject to approval of the Court under the standards of Bankruptcy Code sections 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 327 and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, KPMG shall only be reimbursed for any legal fees incurred in connection with defending any of KPMG's fee applications in these Chapter 11 Cases to the extent permitted under applicable law and the decisions of the Court.

8. To the extent the Debtors and KPMG enter into any additional engagement letter(s), including for accounting advisory services, the Debtors will file such engagement letter(s) with the Court and serve such engagement letter(s) upon the U.S. Trustee, counsel to the agents for the Debtors' post-petition secured lenders, and counsel to the Official Committee of Unsecured Creditors. To the extent any of such parties object, within 10 days of such new engagement letter(s) being filed and served, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the

provisions of this Order.

9. The following terms apply during the pendency of the Debtors' Chapter 11 Cases:
 - (a) KPMG shall not be entitled to indemnification, contribution or reimbursement for services other than those described in the Engagement Letters and the Application, unless such services and indemnification therefor are approved by the Court; *provided* that, to the extent additional engagement letter(s) are filed with the Court and no parties object to such engagement letter(s) in accordance with the procedures described in the immediately preceding Ordered paragraph, such engagement letter(s) shall be deemed approved by the Court;
 - (b) The Debtors' estates shall have no obligation to indemnify KPMG, or provide contribution or reimbursement to KPMG, for any claim or expense that is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from KPMG's bad faith, self-dealing, breach of fiduciary duty (if any such duty exists), gross negligence or willful misconduct; or (ii) for a contractual dispute in which the Debtors allege the breach of KPMG's contractual obligations unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003), or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which KPMG is not entitled to receive indemnity, contribution, or reimbursement under the terms of the Engagement Letters as modified by this Order; and
 - (c) If, before the earlier of: (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal); and (ii) the entry of an order closing these Chapter 11 Cases, KPMG believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letters (as modified by this Order) and Application, including without limitation the advancement of defense costs, KPMG must file an application therefor in this Court, and the Debtors may not pay any such amounts to KPMG before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by KPMG for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors obligation to indemnify KPMG. All parties in interest shall retain the right to object to any demand by KPMG for indemnification, contribution or reimbursement.

10. Prior to any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental declaration with this Court and provide 10 business days' notice to the Debtors and the U.S. Trustee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code and all rates and rate increases are subject to review by this Court.

11. Notwithstanding anything in the Application or the Engagement Letters to the contrary, KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

12. The Debtors shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

13. During the pendency of the Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. Notwithstanding anything in the Application or the Engagement Letters to the contrary, during the pendency of the Chapter 11 Cases, this Court retains exclusive jurisdiction over all matters arising out of and/or pertaining to KPMG's engagement until such jurisdiction is relinquished.

16. During the pendency of the Chapter 11 Cases, this Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.