IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	Case No. 25-11034 (CTG)
Debtors.	(Jointly Administered)

SECOND MONTHLY FEE APPLICATION OF KPMG LLP PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD AUGUST 1, 2025 THROUGH SEPTEMBER 30, 2025

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 4, 2025 *Effective as of* June 11, 2025
Period for which compensation and reimbursement is sought:	August 1, 2025 through September 30, 2025
Amount of Compensation sought as actual, reasonable, and necessary:	$ 150,490.45
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	$ 0.00

This is a: ___X___ Monthly ________ Interim ________ Final Application

[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.veritagl Automotive Lighting USA LLC's principal place of business a chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan

25110342510200000000000005

<u>Prior Monthly Fee Applications Filed</u>:

Prior Applications						
			Requested		Approved	
Filing Date & Docket No.	**Monthly Fee Application**	**Period Covered**	**Fees**	**Expenses**	**Fees**	**Expenses**
8/18/2025 [D.I. 0700]	1st	6/11/25 – 7/31/25	$ 741,477.65	$ 686.82	$ 593,182.12	$ 686.82
Total			**$ 741,477.65**	**$ 686.82**	**$ 593,182.12**	**$ 686.82**

ATTACHMENT B
TO FEE APPLICATION

COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation	
Alfie Battista	Associate - International Tax	1.4	$ 519	$ 726.60	
Ana Simunovic	Senior Associate - Bankruptcy	40.3	$ 323	$ 13,016.90	
Armando Lara	Partner - International tax	0.8	$ 969	$ 775.20	
Brad Witkowski	Senior Associate - Economic and Valuation Services	2.0	$ 850	$ 1,700.00	
Celeste Campbell	Manager - Bankruptcy	7.9	$ 391	$ 3,088.90	
Christian Bermudez	Manager - International Tax	0.4	$ 1,037	$ 414.80	
Christopher Pollock	Senior Manager - Mergers & Acquisitions Tax	3.6	$ 1,233	$ 4,438.80	
Dylan Taylor	Manager - Mergers & Acquisitions Tax	15.9	$ 1,122	$ 17,839.80	
Ema Ando	Associate - Global Mobility Services	3.0	$ 215	$ 643.51	
Enzo Gueudet	Associate - Global Mobility Services	1.0	$ 270	$ 269.68	
Fabio Avenale	Partner - Legal and tax consulting	0.5	$ 405	$ 202.73	
Gabriele Davi	Senior Manager - Legal and tax consulting	3.0	$ 349	$ 1,046.49	
Ikko Tsuzuraya	Manager - Global Mobility Services	2.5	$ 340	$ 850.75	
Jenny Huang	Associate - Mergers & Acquisitions Tax	0.5	$ 519	$ 259.50	
Joseph Lemus	Associate - International Tax	0.5	$ 519	$ 259.50	
Juanita Garza	Senior Associate - Bankruptcy	3.9	$ 323	$ 1,259.70	
Keisuke Manabe	Senior Associate - Mergers & Acquisitions Tax	0.4	$ 348	$ 139.24	
Kieran Taylor	Managing Director - Economic and Valuation Services	1.0	$ 1,318	$ 1,318.00	
Linda Ng	Partner - International Tax	2.9	$ 1,386	$ 4,019.40	
Lorenzo Bellavite	Partner - Legal and Tax Consulting	1.0	$ 405	$ 405.46	
Mac Day	Senior Manager - International Tax	1.8	$ 1,190	$ 2,142.00	
Mark Hoffenberg	Principal - WNT	2.5	$ 1,615	$ 4,037.50	
Michel Sanchez	Director - International Tax	1.5	$ 646	$ 969.00	
Motoki Yashiro	Senior Manager - Mergers & Acquisitions Tax	0.8	$ 640	$ 511.80	
Sam Waterbury	Senior Associate - Mergers & Acquisitions Tax	1.0	$ 850	$ 850.00	
Scott Thursam	Senior Manager - Global Mobility Services	4.7	$ 650	$ 3,055.00	
Serena Xu	Managing Director - Mergers & Acquisitions Tax	15.6	$ 1,343	$ 20,950.80	
Takuro Tsukui	Associate - Mergers & Acquisitions Tax	0.8	$ 249	$ 199.45	
Thomas Arnot	Senior Manager - Mergers & Acquisitions Tax	0.7	$ 1,233	$ 863.10	
Wendy Shaffer	Associate Director - Bankruptcy	12.9	$ 438	$ 5,650.20	
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	4.4	$ 1,432	$ 6,300.80	
Yukino Takagi	Senior Associate - Global Mobility Services	3.0	$ 277	$ 832.20	
Zahra Fouchali	Manager - Global Mobility Services	0.3	$ 504	$ 151.26	
Hours and Fees at Discounted Rates		**142.5**		**$ 99,188.08**	(1)
Total Fixed Fees for Global Mobility Services - Exhibit C2				**$ 51,302.37**	(2)
Out of Pocket Expenses				$ -	
Total Fees & Out of Pocket Expenses				**$ 150,490.45**	
Less Holdback Adjustment (20%)				$ (30,098.09)	
Net Requested Fees & Out of Pocket Expenses				**$ 120,392.36**	
Blended Rate			**$ 696.06**		

(1) Fees for services performed by KPMG Foreign Member Firms in this second monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17254 and (ii) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested	
Debt Restructuring Services	60.0	$ 66,724.97	(1)
Global Mobility Services - Fixed Fees	0.0	$ 51,302.37	(2)
Global Mobility Services - Hourly	14.5	$ 5,802.41	(3)
Retention Services	0.4	$ 175.20	
Fee Application Preparation Services	67.6	$ 26,485.50	
Total	**142.5**	**$ 150,490.45**	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this second monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17254, and (ii) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

(3) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this second monthly fee statement were calculated using a (i) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en).

EXPENSE SUMMARY

Service Description	Amount
Airfare	$ -
Lodging	$ -
Meals	$ -
Ground Transportation	$ -
Miscellaneous	$ -
Total	**$ -**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)

SECOND MONTHLY FEE APPLICATION OF KPMG LLP PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD AUGUST 1, 2025 THROUGH SEPTEMBER 30, 2025

KPMG LLP[2], ("KPMG") as tax compliance and tax consulting service providers to the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") files this Second Monthly Fee Application (the "Application"), pursuant to section 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2016-2 of the Local Rules (the "Local Rules") of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Court") and this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief,* dated August 5, 2025 (the "Interim Compensation Order") [Docket No. 477]. By this Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from

[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.

August 1, 2025 through and including September 30, 2025 (the "Compensation Period"), in the amount of $150,490.45 and respectfully represents:

Background

1. On June 11, 2025 (the "Petition Date") each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of title 11 of the Bankruptcy Code. On June 25, 2025, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors [Docket No. 184].

2. On July 11, 2025 the Debtors filed an *Application of the Debtors for Entry of an Order (1) 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 "Retention Application") [Docket No. 262] and in support of the Retention Application, the Debtors submitted the Declaration of Olayinka Kukoyi (the "Kukoyi Declaration").

3. On July 31, 2025 the Debtors filed the *First Supplemental 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 "First Supplemental Declaration") [Docket No. 452].

4. By this Court's *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*, dated August

4, 2025 [Docket No. 466] (the "Retention Order"), the Debtors were authorized to retain KPMG to provide tax compliance and tax consulting services effective as of June 11, 2025. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

Jurisdiction

5. This Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). Venue of these Chapter 11 cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

Summary of Application

6. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor, or other person. By this Application, KPMG requests allowance of monthly compensation of professional fees totaling $150,490.45, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or $120,392.36 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of $0.00.

Summary of Services Rendered During the Compensation Period

7. This Application is KPMG's Second Monthly Fee Application for compensation and expense reimbursement filed in these Chapter 11 cases. During the Compensation Period, KPMG provided significant professional services to the Debtors in their efforts to navigate their business through the chapter 11 process.

8. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors during the Compensation Period and annexed hereto as Exhibit A is a chart depicting KPMG professionals who rendered these services.

Debt Restructuring Services

Pursuant to the Debt Restructuring Engagement Letter, KPMG analyzed foreign, U.S. federal, state, local, and international tax implications of the Debtors' potential restructuring of their debt and/or capital structure (the "Potential Restructuring"). Services under this engagement included, but were not limited to, analyses of:

- Debtors' 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; and
- Tax implications of any internal reorganizations and restructuring alternatives.

Tax Compliance and Tax Consulting Services

Global Mobility Services

Pursuant to the Global Mobility Engagement Letters, KPMG provided the following global mobility services to the Debtors and their authorized employees (i.e., international assignees) and prepared:

- One 2024 Japan Foreign Asset Report to Bank;
- One 2024 Japan Foreign Asset Reporting Filing;
- One 2025 Japan Departure Meeting;
- One 2024 Korea No Filing Determination;
- One 2024 Slovakia No Filing Determination;
- One 2025 Brazil Shadow Payroll Set-up (July);
- One 2025 Brazil July Shadow Payroll;
- One 2025 Brazil Amended Shadow Payroll Set-up Implementation (July);
- One 2025 Brazil August Shadow Payroll;
- Six 2024 Italy Tax Returns;
- One 2024 Poland Reconciliation Calculation;
- One 2024 Poland Income Tax Returns;
- One 2025 Poland Monthly Tax Calculation – June;
- One 2025 Poland Monthly Tax Calculation – July;
- One 2025 Poland Amend Monthly Tax Filing – June;
- One 2025 Poland Monthly Tax Calculation – August;
- One 2025 Mexico Arrival Meeting;

- One 2025 Monthly Payroll Processing and Output Reporting – May;
- One 2025 Monthly Payroll Processing and Output Reporting – June;
- One 2025 Monthly Payroll Processing and Output Reporting – July;
- One 2025 Monthly Payroll Processing and Output Reporting – August;
- One 2025 Modified Paye Adjustment;
- One 2025 Monthly Tax Calculation - Professional (June);
- One 2025 Monthly Tax Calculation - Personal (June);
- One 2025 Monthly Tax Calculation - Professional (July);
- One 2025 Monthly Tax Calculation - Personal (July);
- Japan Pension application processing and advisory;
- Japan Pension calculation analysis and review;
- IRS tax notice review and client communication;
- India Tax nexus analysis and summary; and
- Italy/India Inpatriate regime analysis and advisory and leadership/Debtors updates including status updates on counseling sessions.

Pre-Departure Services

Services	Comments/Description
Database Set Up	• Set up the mobile employee database with necessary demographic information and the Debtors' approved compensation data for the purpose of generating payroll worksheets, assignment cost projections, and hypothetical tax calculations as needed in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	• KPMG calculated 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 were delivered to the Debtors for review, approval, and distribution. • The standard fees included one cost projection calculation and one mobile employee compensation illustration plus one revision per document and did 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 did not materialize. Late or incomplete data could have resulted in additional costs, in which case, KPMG notified the Debtors of the associated fee. Debtors' management was responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding ("LOU")	• KPMG populated a draft LOU letter with assignment-specific information for each mobile employee using the standard assignment letter template developed by

Services	Comments/Description
Letter of Understanding ("LOU") (continued)	the Debtors. The LOU format was consistent for all employees based on a standard set of agreed-upon assumptions. The LOU detailed elements of the compensation package, including any company-approved exceptions. It explained the process and procedures for compensation delivery, compensation elements, and tax processing. The draft LOU was provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel were responsible for incorporating any non-tax legal requirements into the final letter template. The LOU was then delivered to the employee for signature. If delivered by KPMG as a facilitator, questions were addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors, with escalations directed to the Debtors. This service did not include customized verbiage for each mobile employee other than the exception description. One revision was included as part of the standard fee.
Mobile Employee Information	• KPMG maintained assignment-related data, including but not limited to name, location (home/host), and transfer dates. KPMG kept information related to all compensation items, expense reimbursements, and tax-related issues.
The Debtors' Third Party Vendors (such as Relocation or Immigration)	• KPMG notified the Debtors' third-party vendor(s) of upcoming assignments based on the authorization policy created by the Debtors. Inquiries from third-party vendors were 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 worked directly with foreign and domestic payroll departments to coordinate the initial setup of the mobile employee's tax profile and direct deposit details.

Global Mobility Support Services

Services	Comments/Description
Allowance Worksheet and Payment Instructions	• KPMG provided the mobile employee with an analysis of the compensation cash flow, including the pay delivery method. An allowance worksheet was provided with each payroll adjustment relating to routinely delivered items of compensation, such as cost of living adjustments. KPMG provided pay agents with pay instructions (including bonus

Services	Comments/Description
Allowance Worksheet and Payment Instructions (continued)	withholding), as well as payroll change notifications for assignment allowances, based on agreed formats and schedules. Late or incomplete data resulted in additional costs, in which case KPMG notified the Debtors of the associated fee. Debtors' management was responsible for determining the accrual amounts and the accounting entries to be recorded.
Policy Administration	• KPMG helped administer the Debtors' policy based on previously agreed assumptions. Exception approval was requested through strict interpretation of the policy. KPMG was responsible for explaining and responding to questions relating to policy interpretation. KPMG forwarded exception requests and recommendations to the Debtors for consideration and final approval based on previously agreed guidelines.
Compensation and Status Updates	• The Debtors were responsible for providing compensation adjustments (i.e., base salary adjustments, bonus amounts, etc.) to KPMG. The Debtors and/or the mobile employee were responsible for notifying KPMG of status changes impacting a mobile employee's allowances and/or differentials, such as changes in family size. Any updates to allowances based on these changes were calculated by KPMG and coordinated with the appropriate payroll(s). Late or incomplete data could have resulted in additional costs, in which case, KPMG notified the Debtors of the associated fee.
Third-Party Data Subscription Maintenance	• The Debtors authorized the Debtors-designated (as defined in the applicable Engagement Letter) data consultant to provide KPMG with the data and information required for assignment compensation package calculations. KPMG monitored data provider information, table subscriptions, and invoices to determine whether the tables corresponded with the Debtors' current mobile employee population. KPMG notified the Debtors when a table needed to be cancelled and when a new table had to be purchased by the Debtors.
Allowance Updates	• KPMG updated allowances and differentials on an agreed-upon schedule based on information provided by the Debtors-designated data consultant tables. The process included preparation of a notification to each mobile employee regarding the changes in the calculations and a brief explanation of the reasons for

Services	Comments/Description
Allowance Updates (continued)	the change. KPMG responded to questions related to compensation calculations. If a mobile employee required extensive explanation and requested compensation calculations and/or pay cycle comparisons, KPMG notified the Debtors of the fee associated with the estimated time required to complete the project.
Home and Host Tax Payments and Tax Equalization	• KPMG notified the Debtors (and/or its designated expense vendor) of payments that needed to be made for home and/or host country taxes, as well as tax equalization settlements. These amounts were tracked and included as compensation, where necessary, and used to support accrual adjustments. Debtors' management was responsible for determining the accrual amounts and the accounting entries to be recorded.
Social Security Certificate Extensions	• KPMG monitored existing certificates of coverage and requested necessary extensions. Non-U.S. Social Security extension fees were based on applicable foreign member firm rates and were in addition to the agreed Global Mobility Support service fee.
Letter of Understanding (LOU) Extensions	• KPMG populated a draft LOU extension, when necessary, using the standard assignment letter extension template developed by the Debtors. The LOU format was consistent for all employees based on a standard set of agreed-upon assumptions. The LOU extension detailed elements of the extended assignment, including any company-approved exceptions or changes to the original LOU terms. The draft LOU extension was provided to the Debtors for final review, approval, and finalization. The Debtors and their legal counsel were responsible for incorporating any non-tax legal requirements into the final letter template. The LOU extension was then delivered to the employee for signature. If delivered by KPMG as a facilitator, questions were addressed by KPMG based on agreed policies, practices, and guidelines from the Debtors, with escalations directed to the Debtors. This service did not include customized verbiage for each mobile employee other than the exception description. One revision was included as part of the standard fee. The fee did not include additional cost projection.

Services	**Comments/Description**
The Debtors' Third Party Vendors (such as Relocation or Immigration)	• KPMG notified the Debtors' third-party vendor(s) of assignment changes based on the authorization policy created by Marelli. Inquiries from third-party vendors were addressed by KPMG based on agreed policies, practices, and guidelines from Marelli, with escalations referred to the Debtors.
Tax Equalization Process	• KPMG monitored annual tax equalization settlements processed and coordinated the payment of amounts due to mobile employees and the collection of payments due to the Debtors. Amounts owed to the Debtors were monitored. This process included initial notification of liability at the time of the tax equalization settlement calculation, followed by reminder emails of payment due according to a follow-up schedule confirmed by Marelli. If payment was not received, KPMG notified the mobile employee and the Debtors of the mobile employee's failure to pay. KPMG provided a report identifying ongoing amounts and outstanding tax equalizations (TEQs). Assistance from the Debtors was required for extremely delinquent accounts.
World-Wide Compensation Reporting (Shadow Payroll)	• KPMG gathered 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 sent notifications to pay agents at the beginning of the year outlining the reporting schedule, follow-up notifications of due dates, and reminders when information was not received. The data was reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation was requested, if necessary. The information was then reported to payroll for inclusion in 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 was required for countries that failed to comply with the reporting requirements. Escalations resulted in additional fees, agreed upon separately. This information was gathered on an agreed-upon schedule. • The fees did not include any costs associated with preparation of corrections to

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll) (continued)	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 prepared the necessary tax gross-up calculations and provided 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 prepared compensation summaries reporting compensation items for the appropriate tax year in both home and host locations. These statements included items paid in both locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. The compensation summaries were used to facilitate the preparation of home and host tax returns and tax equalizations, and were made available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	• KPMG reconciled the year-end compensation summary to the original US year-end wage statement Form W2. Additional costs applied to the reconciliation of revised or amended W2s. Other country wage statements were reconciled upon request for an agreed additional cost. This service was dependent on the availability of compensation data required to reconcile each wage statement.
Payroll Results File	• To help ensure proper compensation delivery, the Debtors provided KPMG with payroll results after each pay cycle. KPMG took these results and reconciled them with the payroll instructions previously provided. The payroll results were shared in an agreed format. Information was exchanged between KPMG and the Debtors through various secure methods (SFTP, KPMG LINK, etc.), using either automated feeds or manual delivery. KPMG allowed for user-specific access levels to ensure that compensation data was only viewed by the appropriate parties
Management Reports	• KPMG supplied the Debtors with standard reports at an agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports included standard templates developed by KPMG for the Debtors to perform analysis and manage accruals.

Services	Comments/Description
Management Reports (continued)	Customized reports or templates incurred an additional cost, agreed upon separately.

Fee Application Preparation

- The billing procedures required by the US Trustee Guidelines differ from KPMG's normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expenses entries, begin preparation of the detailed and summary schedules of fees and expenses incurred, and begin drafting the schedules included in the monthly fee application.

9. As per the Retention Application, KPMG and the Debtors agreed to a fixed fee per tax return for services relating to transaction tax compliance services. As per the schedule included in KPMG's 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 upon fee schedules (collectively, the "Fixed Fees"). As per the aforementioned schedule, KPMG is requesting $51,302.37 in fees for the global mobility services rendered during the Compensation Period.

10. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period, for time expended by professionals were based on hourly rates ranging from $214.50 to $1,615.00 per hour. The rates reflected in this Application represent approximately a 15%-35% discount from KPMG's standard rates. Of the aggregate time expended, 12.1 hours were expended by partners and principals, 31.0 hours were expended by managing directors, directors and associate directors, 14.6 hours were expended by senior managers, 27.0 hours were expended by managers, and 57.8 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is $696.06.

11. In addition to Attachment B, a summary of the hours and fees incurred by professional, and category is annexed hereto as Exhibit A and Exhibit B, respectively, and described in detail in the time records annexed hereto as Exhibits C1 – C5. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these Chapter 11 cases.

12. KPMG charges its fees in these cases in accordance with the terms set forth in the Retention Application and the corresponding Kukoyi Declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to its clients and are commensurate with the usual and customary rates charged for services performed.

13. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these Chapter 11 cases.

14. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

15. During the Compensation Period, KPMG provided a focused range of professional services as requested by the Debtors. KPMG respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost-efficient manner.

16. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person, or entity.

Summary of Actual and Necessary Expenses During the Compensation Period

17. As set forth on Exhibit D and D1, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

Reservation

To the extent that time for services rendered or disbursements incurred relate to the Compensation Period but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

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Conclusion

WHEREFORE, KPMG respectfully requests that, pursuant to the Interim Compensation Order, KPMG is (i) allowed monthly compensation of professional fees totaling $150,490.45, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of $120,392.36; (ii) allowed reimbursement of expenses billed during the Compensation Period of $0.00; (iii) authorized to be paid its allowed fees and expenses for the Compensation Period; and (iv) granted such other and further relief as the Court may deem proper.

Dated: October 20, 2025

Respectfully submitted,

/s/ Olayinka Kukoyi
Olayinka Kukoyi
KPMG LLP
811 Main Street
Houston, TX 77002
(713) 319-2055

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)

Objection Deadline: November 10, 2025 at 4:00 p.m. (ET)
Hearing Date: To be scheduled if necessary

NOTICE OF SECOND MONTHLY FEE APPLICATION OF KPMG LLP PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD AUGUST 1, 2025 THROUGH SEPTEMBER 30, 2025

PLEASE TAKE NOTICE that on October 20, 2025, KPMG LLP ("KPMG"), tax compliance and tax consulting service providers to the above-captioned debtors and debtors in possession, filed its *Second Monthly Fee Application of KPMG LLP Providing Tax Compliance and Tax Consulting Services to the Debtors Requesting Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period August 1, 2025 through September 30, 2025* (the "Application").

PLEASE TAKE FURTHER NOTICE that any objection or response to the Application must be made in writing and be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **November 10, 2025 at 4:00 p.m. (prevailing Eastern Time)**.

[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.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the objection or response, if any, by email upon the following: (a) the Debtors, Marelli Automotive Lighting USA LLC, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: Marisa Iasenza (marisa.iasenza@marelli.com); (b) counsel to the Debtors, (i) 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), (ii) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Spencer A. Winters, P.C. (spencer.winters@kirkland.com), and (iii) 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@pszilaw.com), Timothy P. Cairns (tcairns@pszilaw.com), and Edward A. Corma (ecorma@pszilaw.com); (c) the United States 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); (d) 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); (e) counsel to Mizuho Bank, Ltd., (i) in all capacities other than as the 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) and (ii) in its capacity as the 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); (f) 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 (idizengoff@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 L. 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, Delaware 19801, Attn: Justin R. Alberto (jalberto@coleschotz.com) and Stacy L. Newman (snewman@coleschotz.com); (g) counsel to the Initial Tranche A Lender, (i) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Joseph Minias (jminias@willkie.com) and Christine Thain (cthain@willkie.com), (ii) Willkie Farr & Gallagher LLP, 600 Travis Street, Houston, Texas 77002, Attn: Jennifer J. Hardy (jhardy2@willkie.com), and (iii) Bayard P.A., 600 N. King St. Suite 400, Wilmington, Delaware 19801, Attn: Ericka F. Johnson (ejohnson@bayardlaw.com) and Steven D. Adler (sadler@bayardlaw.com); (h) 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 A. Adlerstein (jadlerstein@paulweiss.com); (i) co-counsel to the Official Committee of Unsecured Creditors, (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); and (j) any other statutory committee appointed in these chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that on August 5, 2025, the Bankruptcy Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of*

Expenses for Retained Professionals and (II) Granting Related Relief (the "Order") [Docket No. 477]. Pursuant to the Order, in the absence of timely filed objections or responses, and upon the filing with the Bankruptcy Court of a certification of no objection, the Debtors are authorized to pay the professionals eighty percent (80%) of the fees, and one hundred percent (100%) of expenses without further notice or hearing. All fees and expenses paid to the professionals are subject to final approval by the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: October 20, 2025
Wilmington, Delaware

/s/ Laura Davis Jones
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Co-Counsel for the Debtors and Debtors in Possession

EXHIBIT A

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Summary Of Hours and Discounted Fees Incurred By Professional
August 1, 2025 through September 30, 2025

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation	
Alfie Battista	Associate - International Tax	US	1.4	$ 519.00	$ 726.60	
Ana Simunovic	Senior Associate - Bankruptcy	US	40.3	$ 323.00	$ 13,016.90	
Armando Lara	Partner - International tax	Mexico	0.8	$ 969.00	$ 775.20	
Brad Witkowski	Senior Associate - Economic and Valuation	US	2.0	$ 850.00	$ 1,700.00	
Celeste Campbell	Manager - Bankruptcy	US	7.9	$ 391.00	$ 3,088.90	
Christian Bermudez	Manager - International Tax	US	0.4	$ 1,037.00	$ 414.80	
Christopher Pollock	Senior Manager - Mergers & Acquisitions Tax	US	3.6	$ 1,233.00	$ 4,438.80	
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	15.9	$ 1,122.00	$ 17,839.80	
Ema Ando	Associate - Global Mobility Services	Japan	3.0	$ 214.50	$ 643.51	
Enzo Gueudet	Associate - Global Mobility Services	France	1.0	$ 269.68	$ 269.68	
Fabio Avenale	Partner - Legal and tax consulting	Italy	0.5	$ 405.46	$ 202.73	
Gabriele Davi	Senior Manager - Legal and tax consulting	Italy	3.0	$ 348.83	$ 1,046.49	
Ikko Tsuzuraya	Manager - Global Mobility Services	Japan	2.5	$ 340.30	$ 850.75	
Jenny Huang	Associate - Mergers & Acquisitions Tax	US	0.5	$ 519.00	$ 259.50	
Joseph Lemus	Associate - International Tax	US	0.5	$ 519.00	$ 259.50	
Juanita Garza	Senior Associate - Bankruptcy	US	3.9	$ 323.00	$ 1,259.70	
Keisuke Manabe	Senior Associate - Mergers & Acquisitions Tax	Japan	0.4	$ 348.10	$ 139.24	
Kieran Taylor	Managing Director - Economic and Valuation	US	1.0	$ 1,318.00	$ 1,318.00	
Linda Ng	Partner - International Tax	US	2.9	$ 1,386.00	$ 4,019.40	
Lorenzo Bellavite	Partner - Legal and Tax Consulting	Italy	1.0	$ 405.46	$ 405.46	
Mac Day	Senior Manager - International Tax	US	1.8	$ 1,190.00	$ 2,142.00	
Mark Hoffenberg	Principal - WNT	US	2.5	$ 1,615.00	$ 4,037.50	
Michel Sanchez	Director - International Tax	Mexico	1.5	$ 646.00	$ 969.00	
Motoki Yashiro	Senior Manager - Mergers & Acquisitions Tax	Japan	0.8	$ 639.74	$ 511.80	
Sam Waterbury	Senior Associate - Mergers & Acquisitions Tax	US	1.0	$ 850.00	$ 850.00	
Scott Thursam	Senior Manager - Global Mobility Services	US	4.7	$ 650.00	$ 3,055.00	
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	15.6	$ 1,343.00	$ 20,950.80	
Takuro Tsukui	Associate - Mergers & Acquisitions Tax	Japan	0.8	$ 249.31	$ 199.45	
Thomas Arnot	Senior Manager - Mergers & Acquisitions Tax	US	0.7	$ 1,233.00	$ 863.10	
Wendy Shaffer	Associate Director - Bankruptcy	US	12.9	$ 438.00	$ 5,650.20	
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	4.4	$ 1,432.00	$ 6,300.80	
Yukino Takagi	Senior Associate - Global Mobility Services	Japan	3.0	$ 277.40	$ 832.20	
Zahra Fouchali	Manager - Global Mobility Services	France	0.3	$ 504.19	$ 151.26	
Total Hours and Hourly Fees at Discounted Rates			**142.5**		**$ 99,188.08**	(1)
Total Fixed Fees for Global Mobility Services - Exhibit C2					**$ 51,302.37**	(2)
Total Hourly and Fixed Fees					**$ 150,490.45**	
Out of Pocket Expenses					$ -	
Total Fees & Out of Pocket Expenses					**$ 150,490.45**	
Less Holdback Adjustment (20%)					$ (30,098.09)	
Net Requested Fees & Out of Pocket Expenses					**$ 120,392.36**	
Blended Hourly Rate *(Exclusive of Fixed Fees)*				**$ 696.06**		

(1) Fees for services performed by KPMG Foreign Member Firms in this second monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17254 and (ii) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

EXHIBIT B

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Hours and Discounted Fees Incurred by Category

August 1, 2025 through September 30, 2025

Category	Exhibit	Total Billed Hours		Total Fees Requested	
Debt Restructuring Services	C1	60.0	$	66,724.97	(1)
Global Mobility Services - Fixed Fees	C2	-	$	51,302.37	(2)
Global Mobility Services - Hourly	C3	14.5	$	5,802.41	(3)
Retention Services	C4	0.4	$	175.20	
Fee Application Preparation Services	C5	67.6	$	26,485.50	
Total		**142.5**	**$**	**150,490.45**	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this second monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17254, and (ii) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

(3) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this second monthly fee statement were calculated using a (i) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en).

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours		Rate		Amount
Dylan Taylor	08/01/25	(2.9) Update, as of 08/01/25, the Marelli step plan to incorporate a revised structure to replace prior local country steps.	2.9	$	1,122	$	3,253.80
Sam Waterbury	08/04/25	Update, as of 08/04/25, the Marelli structure deck to implement the anticipated Consortium Holdco structure, as requested by D. Taylor (KPMG).	0.5	$	850	$	425.00
Serena Xu	08/04/25	1.2 Managing Director review, as of 8/4, of the restructuring transaction step plan that includes updates to Japan de-merger steps as well as additional Holdco structure	1.2	$	1,343	$	1,611.60
Dylan Taylor	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$	1,122	$	561.00
Christopher Pollock	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$	1,233	$	616.50
Jenny Huang	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$	519	$	259.50
Joseph Lemus	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$	519	$	259.50
Linda Ng	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$	1,386	$	693.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Mac Day	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$ 1,190	$ 595.00
Serena Xu	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$ 1,343	$ 671.50
Yinka Kukoyi	08/05/25	(0.5) Call on 08/05/25 with Y. Kukoyi, L. Ng, S. Xu, M. Day, D. Taylor, C. Pollock, J. Lemus, and J. Huang (KPMG) to discuss the most effective path forward for Marelli (with regard to the potential that the consortium assumes control) and coordination for key action items in collaboration with the client and KPMG BTS team.	0.5	$ 1,432	$ 716.00
Sam Waterbury	08/05/25	Update, as of 08/05/25, the Marelli structure deck to implement the anticipated Consortium Holdco structure, as requested by D. Taylor (KPMG).	0.5	$ 850	$ 425.00
Dylan Taylor	08/05/25	(2.8) Update, as of 08/05/25, the Marelli structure deck focusing on the potential reorganization treatment to address comments received from S. Xu and C. Pollock (KPMG).	2.8	$ 1,122	$ 3,141.60
Linda Ng	08/06/25	.5 Discussion with Y. Kukoyi, L. Ng, and S. Xu (KPMG) to discuss the outstanding workstreams that needs to be completed on the Marelli restructuring, as of 08/06/25. (partial attendance)	0.5	$ 1,386	$ 693.00
Christopher Pollock	08/06/25	(0.6) Call on 08/06/25 with C. Pollock and D. Taylor (KPMG) to discuss comments received from M. Hoffenberg (KPMG WNT) regarding the US tax treatment of several steps that may be impacted by US shareholders in the structure deck for Marelli.	0.6	$ 1,233	$ 739.80
Dylan Taylor	08/06/25	(0.6) Call on 08/06/25 with C. Pollock and D. Taylor (KPMG) to discuss comments received from M. Hoffenberg (KPMG WNT) regarding the US tax treatment of several steps that may be impacted by US shareholders in the structure deck for Marelli.	0.6	$ 1,122	$ 673.20
Serena Xu	08/06/25	.8 Discussion with Y. Kukoyi, L. Ng, and S. Xu (KPMG) to discuss the outstanding workstreams that needs to be completed on the Marelli restructuring, as of 08/06/25. (partial attendance)	0.8	$ 1,343	$ 1,074.40

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Yinka Kukoyi	08/06/25	.8 Discussion with Y. Kukoyi, Linda Ng, and S. Xu (KPMG) to discuss the outstanding workstreams that needs to be completed on the Marelli restructuring, as of 08/06/25.	0.8	$ 1,432	$ 1,145.60
Serena Xu	08/06/25	1.4 Managing director review, as of 08/06/25, of the updated Marelli step plan, concurrently providing comments.	1.4	$ 1,343	$ 1,880.20
Mark Hoffenberg	08/06/25	(1.5) Performing WNT Specialist review, as of 08/06/25, of the Marelli step plan structure deck, concurrently providing comments.	1.5	$ 1,615	$ 2,422.50
Dylan Taylor	08/06/25	(1.5) Update, as of 08/06/25, the structure deck per comments received from M. Hoffenberg and C. Pollock (KPMG) regarding the US tax consequences to the overall transaction for Marelli.	1.5	$ 1,122	$ 1,683.00
Christopher Pollock	08/06/25	2.5 Analyze, as of 08/06/25, the US federal income tax three-tier holding company structure of Marelli, concurrently providing comments to D. Thomas, S. Xu, and S. Waterbury (KPMG).	2.5	$ 1,233	$ 3,082.50
Serena Xu	08/07/25	1.0 Perform M&A tax Managing Director review, as of 08/07/25, concurrently updating the transaction steps for Marelli.	1.0	$ 1,343	$ 1,343.00
Dylan Taylor	08/07/25	(2.9) Update, as of 08/07/25, the Marelli structure debt for comments / updates for Japanese tax consequences, as suggested by KPMG Japan.	2.9	$ 1,122	$ 3,253.80
Dylan Taylor	08/08/25	(0.7) Finalize, as of 08/08/25, the Marelli structure deck in preparation for delivery to client, concurrently updating based on comments received from S. Xu (KPMG).	0.7	$ 1,122	$ 785.40
Serena Xu	08/08/25	Continue, as of 08/08/25, M&A tax Managing Director review, concurrently updating the Marelli transaction steps (1.5) and drafting email to send out updated deck to M. Toshiya and Y. Motoki (KPMG Japan) (0.1).	1.6	$ 1,343	$ 2,148.80
Brad Witkowski	08/12/25	Meeting with A. Meka and B. Witkowski (KPMG) to discuss the outline of the KPMG report for Marelli and to review the analysis that was completed for Marelli, as of 08/06/25.	0.5	$ 850	$ 425.00
Yinka Kukoyi	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy (partial attendance).	0.4	$ 1,432	$ 572.80
Takuro Tsukui	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy (partial attendance).	0.4	$ 249	$ 99.72

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Motoki Yashiro	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy (partial attendance).	0.4	$ 640	$ 255.90
Keisuke Manabe	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy (partial attendance).	0.4	$ 348	$ 139.24
Dylan Taylor	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy.	0.5	$ 1,122	$ 561.00
Mac Day	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy.	0.5	$ 1,190	$ 595.00
Serena Xu	08/13/25	0.4 Call on 08/13/25 with S. Xu, T. Tsukui, M. Yashiro, M. Day, C. Bermudez, Y. Kukoyi, K. Manabe, D. Taylor (KPMG) to discuss go-forward planning and next steps for KPMG responsibilities for Marelli in bankruptcy.	0.5	$ 1,343	$ 671.50
Serena Xu	08/15/25	0.5 Email communication with S. Toth (K&E) to respond to his questions regarding Marelli restructuring transaction steps	0.5	$ 1,343	$ 671.50
Serena Xu	08/15/25	0.6 Email communication with S. Toth (K&E) to respond to his questions regarding the Tranche B US borrower's debt capacity.	0.6	$ 1,343	$ 805.80
Brad Witkowski	08/18/25	Update, as of 08/18/25, the introduction and executive summary in the Marelli Intercompany Loan Transfer Pricing Report.	1.5	$ 850	$ 1,275.00
Dylan Taylor	09/08/25	.4 Email communication, on 9/8/25, with M. Kulagowski (KPMG Poland) regarding local country tax considerations.	0.4	$ 1,122	$ 448.80
Yinka Kukoyi	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,432	$ 572.80

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Dylan Taylor	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,122	$ 448.80
Linda Ng	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,386	$ 554.40
Thomas Arnot	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,233	$ 493.20
Serena Xu	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,343	$ 537.20
Christian Bermudez	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,037	$ 414.80

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Mac Day	09/09/25	(0.4) Call on 9/9/2025 with T. Arnot, S. Xu, Y. Kukoyi, L. Ng, C. Bermudez, M. Day, and D. Taylor (KPMG US) to discuss future deliverables to be prepared in connection with the restructuring process, coordination with Marelli and foreign advisors, timelines for client presentations, and technical questions regarding control and tax filings during bankruptcy.	0.4	$ 1,190	$ 476.00
Yinka Kukoyi	09/09/25	(0.5) Call among R. Clark (E&Y UK), certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) to discuss next steps related to Marelli restructuring tax process.	0.5	$ 1,432	$ 716.00
Serena Xu	09/09/25	(0.5) Call among R. Clark (E&Y UK), P. certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) to discuss next steps related to Marelli restructuring tax process.	0.5	$ 1,343	$ 671.50
Linda Ng	09/09/25	(0.5) Call among R. Clark (E&Y UK), P. certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) to discuss next steps related to Marelli restructuring tax process.	0.5	$ 1,386	$ 693.00
Serena Xu	09/09/25	(1.0) Drafted response, as of 9/9/25, to L. Warren's (K&E) inquiry regarding the potential local tax implications of additional share pledges by Marelli's Polish entities in connection with the Tranche A DIP facility.	1.0	$ 1,343	$ 1,343.00
Serena Xu	09/11/25	.1 Discussion with S. Xu and T. Arnot (KPMG US) regarding share pledges to the borrower with respect to Japanese CFC rules	0.1	$ 1,343	$ 134.30
Thomas Arnot	09/11/25	.1 Discussion with S. Xu and T. Arnot (KPMG US) regarding share pledges to the borrower with respect to Japanese CFC rules	0.1	$ 1,233	$ 123.30
Thomas Arnot	09/11/25	(0.2) Email communication with M. Yashiro (KPMG Japan) regarding share pledges to the borrower with respect to Japanese CFC rules	0.2	$ 1,233	$ 246.60
Alfie Battista	09/11/25	.2 Analyzed, as of 9/11, the responses from KPMG Mexico regarding answer to consortium acquisition - in order to provide summary to KPMG US team.	0.2	$ 519	$ 103.80
Motoki Yashiro	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$ 640	$ 255.90

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours		Rate		Amount
Takuro Tsukui	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$	249	$	99.72
Yinka Kukoyi	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$	1,432	$	572.80
Dylan Taylor	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$	1,122	$	448.80
Serena Xu	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$	1,343	$	537.20
Mac Day	09/11/25	(0.4) Call on 9/11/25 with M. Day, Y. Kukoyi, S. Xu, D. Taylor (KPMG US), M. Yashiro, and T. Tsukui (KPMG Japan) to discuss future structuring deliverables, including memo drafting with respect to the emergence transactions for Marelli	0.4	$	1,190	$	476.00
Alfie Battista	09/11/25	.5 Email communication with KPMG member firms including Brazil, Mexico and China regarding consortium acquisition, taking into account the relevant shares pledge for each of the jurisdictions.	0.5	$	519	$	259.50
Serena Xu	09/11/25	(1.1) Prepared response, as of 9/11, to L. Warren's (K&E) inquiry regarding the potential local tax consequences of adding additional share pledges by the Mexico / China entities in connection with the Tranche A DIP facility.	1.1	$	1,343	$	1,477.30
Alfie Battista	09/12/25	.2 Analyzed, as of 9/11, responses from KPMG China regarding answer to consortium acquisition to provide summary to KPMG US team.	0.1	$	519	$	51.90
Alfie Battista	09/12/25	.2 Analyzed, as of 9/11, the responses from KPMG Brazil regarding answer to consortium acquisition to provide summary to KPMG US team.	0.2	$	519	$	103.80
Serena Xu	09/12/25	0.2 Prepared response, as of 9/12, to L. Warren's (K&E) inquiry regarding the potential local tax consequences of additional share pledges by Brazilian entities in connection with the Tranche A DIP facility.	0.2	$	1,343	$	268.60
Armando Lara	09/15/25	.8 Partner review, as of 9/15, of scenario that included Mexican shares being granted as collateral for Marelli	0.8	$	969	$	775.20

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Kieran Taylor	09/15/25	1.0 Performed EVS Managing Director review, as of 9/15, of the EVS analysis pertaining to intercompany debt, for accuracy	1.0	$ 1,318	$ 1,318.00
Michel Sanchez	09/15/25	1.5 Analyzed, as of 9/15, Mexican tax implications with respect to scenario that included Mexican shares being granted as collateral for Marelli	1.5	$ 646	$ 969.00
Alfie Battista	09/16/25	.4 Analyzed, as of 9/16, email communication received from member firms, with focus on China / Mexico regarding share pledge to prepare follow up email to Brazil requesting direct tax consequences update.	0.4	$ 519	$ 207.60
Serena Xu	09/17/25	.8 Prepared, as of 9/17, response, via email, to address K&E's inquiry regarding the tax implication of adding additional equity pledge to the DIP lending facility.	0.8	$ 1,343	$ 1,074.40
Mark Hoffenberg	09/18/25	1.0 Prepare, as of 9/18, analysis regarding whether Italy or the US subsidiary should be treated as incurring the tax deduction for the tipping fee on the incurrence of debt	1.0	$ 1,615	$ 1,615.00
Serena Xu	09/18/25	1.2 Prepared, as of 9/18, response to address K&E's question regarding tax treatment of DIP lending fees / intercompany loan arrangement.	1.2	$ 1,343	$ 1,611.60
Linda Ng	09/23/25	(0.5) Call with L. Ng, S. Xu (KPMG) and a certain Marelli professional to discuss accounting and tax considerations with respect to the DIP lending and next steps as of 9/23/25.	0.5	$ 1,386	$ 693.00
Serena Xu	09/23/25	(0.5) Call with L. Ng, S. Xu (KPMG) and a certain Marelli professional to discuss accounting and tax considerations with respect to the DIP lending and next steps as of 9/23/25.	0.5	$ 1,343	$ 671.50
Serena Xu	09/23/25	.5 Call on 9/23 with R. Clark (E&Y UK), a certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	$ 1,343	$ 671.50
Linda Ng	09/23/25	.5 Call on 9/23 with R. Clark (E&Y UK), a certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	$ 1,386	$ 693.00
Yinka Kukoyi	09/23/25	.5 Call on 9/23 with R. Clark (E&Y UK), a certain Marelli professional, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	$ 1,432	$ 716.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Debt Restructuring Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Dylan Taylor	09/26/25	(0.2) Analyzed, as of 9/26, question from counsel to member firm regarding collateral agreement to ascertain the appropriate response / identify which additional colleagues should be contacted with regards to same.	0.2	$ 1,122	$ 224.40
Lorenzo Bellavite	09/29/25	.5 Discussion with F. Avenale and L. Bellavite (KPMG Italy) about email received on 9/26/2025 from D. Taylor (KPMG US) regarding outstanding Italian registration tax items related to certain pledge deeds	0.5	$ 405	$ 202.73
Fabio Avenale	09/29/25	.5 Discussion with F. Avenale and L. Bellavite (KPMG Italy) about email received on 9/26/2025 from D. Taylor (KPMG US) regarding outstanding Italian registration tax items related to certain pledge deeds	0.5	$ 405	$ 202.73
Lorenzo Bellavite	09/29/25	0.5 Email communication with D. Taylor (KPMG US) on 9/29 regarding outstanding Italian registration tax items related to certain pledge deeds	0.5	$ 405	$ 202.73
Serena Xu	09/29/25	.8 Prepared, as of 9/29, response to address K&E's inquiry regarding Italian guarantee item.	0.8	$ 1,343	$ 1,074.40
Gabriele Davi	09/29/25	3.0 Analyzed, as of 9/29, the DIP agreements received on 09/29/2025 from D. Taylor (KPMG US) to provide comments regarding certain Italian registration tax items.	3.0	$ 349	$ 1,046.49
		Total Debt Restructuring Services	**60.0**		**$ 66,724.97** (1)

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this second monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.17254, and (ii) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
August 1, 2025 through September 30, 2025

CORE Services						
Taxpayer Number	**Country**	**Category**	**Fixed fee services**	**Date Completed**	**Fee Amount**	
Taxpayer 51	Japan	CORE Services	2024 Japan Foreign asset report to bank	08/18/25	$ 517.44	(1)
Taxpayer 52	Korea	CORE Services	2024 Korea No Filing Determination	08/26/25	$ 471.36	(1)
Taxpayer 50	Japan	CORE Services	2025 Japan Departure Meeting	08/28/25	$ 521.67	(1)
Taxpayer 51	Japan	CORE Services	2024 Japanese Foreign Asset reporting filing	09/01/25	$ 517.44	(1)
Taxpayer 39	Slovakia	CORE Services	2024 Slovakia No Filing Determination	09/02/25	$ 613.24	(1)
Taxpayer 53	Brazil	CORE Services	2025 Brazil Shadow Payroll set-up (July)	09/03/25	$ 2,000.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Brazil July Shadow Payroll	09/03/25	$ 450.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Brazil Amended Shadow Payroll set-up implementation (July)	09/03/25	$ 1,000.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Brazil August Shadow Payroll	09/03/25	$ 450.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly tax calculation - Professional (June 2025)	09/04/25	$ 330.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly tax calculation - Personal (June 2025)	09/04/25	$ 330.00	(1)
Taxpayer 54	Italy	CORE Services	2024 Italy Tax Returns	09/09/25	$ 1,184.27	(1)
Taxpayer 22	Italy	CORE Services	2024 Italy Tax Returns	09/09/25	$ 1,184.27	(1)
Taxpayer 58	Italy	CORE Services	2024 Italy Tax Returns	09/09/25	$ 1,184.27	(1)
Taxpayer 59	Italy	CORE Services	2024 Italy Tax Returns	09/09/25	$ 1,184.27	(1)
Taxpayer 56	Italy	CORE Services	2024 Italy Tax Returns	09/09/25	$ 1,184.27	(1)
Taxpayer 55	Poland	CORE Services	2024 Poland Reconciliation Calculation	09/10/25	$ 459.00	(1)
Taxpayer 55	Poland	CORE Services	2024 Poland Income Tax Returns	09/10/25	$ 1,169.71	(1)
Taxpayer 21	United Kingdom	CORE Services	2025 Monthly payroll processing and output reporting for payroll delivery for one employee - May	09/11/25	$ 679.67	(1)
Taxpayer 21	United Kingdom	CORE Services	2025 Monthly payroll processing and output reporting for payroll delivery for one employee - June	09/11/25	$ 679.67	(1)
Taxpayer 21	United Kingdom	CORE Services	2025 Monthly payroll processing and output reporting for payroll delivery for one employee - July	09/11/25	$ 679.67	(1)
Taxpayer 21	United Kingdom	CORE Services	2025 Monthly payroll processing and output reporting for payroll delivery for one employee - August	09/11/25	$ 679.67	(1)
Taxpayer 21	United Kingdom	CORE Services	2025 Modified PAYE Adjustment	09/11/25	$ 386.18	(1)
Taxpayer 57	Italy	CORE Services	2024 Italy Tax Returns	09/18/25	$ 1,184.27	(1)
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation - June	09/23/25	$ 549.16	(1)
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation - July	09/23/25	$ 549.16	(1)
Taxpayer 2	Poland	CORE Services	2025 Poland Amended monthly tax filing - June	09/23/25	$ 274.58	(1)
Taxpayer 60	Mexico	CORE Services	2025 Mexico Arrival Meeting	09/24/25	$ 530.00	(1)
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation - August	09/30/25	$ 549.16	(1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly tax calculation - Professional (July 2025)	09/30/25	$ 330.00	(1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly tax calculation - Personal (July 2025)	09/30/25	$ 330.00	(1)
Subtotal CORE Services					**$ 22,152.37**	

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
August 1, 2025 through September 30, 2025

Global Mobility Support Services					
Taxpayer Number	**Country**	**Category**	**Fixed Fee services**	**Date Completed**	**Fee Amount**
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - August 2025	08/31/25	$ 300.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Fixed Fees
August 1, 2025 through September 30, 2025

Global Mobility Support Services					
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - September 2025	09/30/25	$ 300.00
Taxpayer 60	United States	Permanent Transfer	Pre-Departure Services	09/30/25	$ 2,750.00
Subtotal Global Mobility Support Services					**$ 29,150.00**

Total Global Mobility Services - Fixed Fees **$ 51,302.37** (2)

(1) Fixed fee charged is the less than the actual time incurred to complete the work at the agreed hourly rates for the individuals involved in providing the services.

(2) Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Enzo Gueudet	07/21/25	.5 Call with a certain Marelli professional to provide guidance on updating his withholding tax rate and registering his bank details following the processing of his tax return by the French tax authorities.	0.5	$ 270	$ 134.84
Enzo Gueudet	07/21/25	.5 Call with Company regarding French Tax authority submission	0.5	$ 270	$ 134.84
Zahra Fouchali	07/21/25	.3 Manager review, as of 7/21, of the summary email prepared by E. Gueudet (KPMG) regarding the results of a call with a certain Marelli professional, related to Marelli outstanding French tax items.	0.3	$ 504	$ 151.26
Scott Thursam	08/04/25	0.5 Prepared, as of 8/4, the proposed action plan for KPMG Japan, Marelli Japan, and Taxpayer 51, after obtaining the Japanese pension payments for this taxpayer. 0.1 Follow-up communciation regarding next steps related to Japanese pension authorities, and 0.1 provided update to Marelli leadership via email regarding the same.	0.7	$ 650	$ 455.00
Yukino Takagi	08/05/25	2.0 Call with Y. Takagi, I. Tsuzaraya (partial) (KPMG), the Japanese pension office and Taxpayer 51 (Marelli) to discuss processing of the Japanese pension application	2.0	$ 277	$ 554.80
Ikko Tsuzuraya	08/05/25	Call with Y. Takagi, I. Tsuzaraya (partial) (KPMG), the Japanese pension office and Taxpayer 51 (Marelli) to discuss processing of the Japanese pension application	1.5	$ 340	$ 510.45
Ema Ando	08/06/25	3.0 Analyzed, as of 8/6, the Japanese Pension delivery, including calculation method for Taxpayer 51 to send to Y. Takagi (KPMG) for review	3.0	$ 215	$ 643.51
Ikko Tsuzuraya	08/06/25	Manager review, as of 8/6, of the Japanese Pension delivery, including calculation method for Taxpayer 51 for accuracy	1.0	$ 340	$ 340.30
Yukino Takagi	08/06/25	1.0 Senior Associate review, as of 8/6, of the Japanese Pension delivery, including calculation method for Taxpayer 51 - with focus on accuracy	1.0	$ 277	$ 277.40
Scott Thursam	08/27/25	.3 Senior Manager review, as of 08/27/25, of the IRS tax notice for Taxpayer 18 to determine items to be resolved / next steps. (0.1) Drafted e-mail to Taxpayer 18 regarding the same	0.4	$ 650	$ 260.00
Scott Thursam	09/03/25	(1.1) Analyzing, as of 9/3, situation for Taxpayer 19 regarding tax nexus in India in order to provide summary to Marelli.	1.1	$ 650	$ 715.00

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Global Mobility Services - Hourly
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Scott Thursam	09/08/25	0.9 Analyzed, as of 9/8, Italian inpatriate regime percentage, including application to residency period impact on tax owed in India for Taxpayer 19 in order to provide update to Marelli.	0.9	$ 650	$ 585.00
Scott Thursam	09/09/25	1.0 Call with Marelli leadership regarding Marelli employee (Taxpayer 19) discussing summary of the case, tax laws, next steps, and background of initiation/counseling session	1.0	$ 650	$ 650.00
Scott Thursam	09/09/25	0.6 Continued, as of 9/9, to analyze Italian inpatriate regime percentage, including application to residency period impact on tax owed in India for Taxpayer 19 in order to provide update to Marelli.	0.6	$ 650	$ 390.00
		Total Global Mobility Services - Hourly based	**14.5**		**$ 5,802.41** (1)

(1) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this second monthly fee statement were calculated using a (i) JPY to USD conversion rate of 0.00672, as of September 30, 2025 (source: OANDA's currency calculator: ecc.oanda.com/show/en).

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Retention Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours		Rate		Amount
Wendy Shaffer	09/25/25	0.1 Review email communication from H. Kupsky (K&E) regarding updated Parties in Interest List for Marelli.	0.1	$	438	$	43.80
Wendy Shaffer	09/30/25	0.3 Begin to draft Marelli Supplemental Declaration related to updated Parties in Interest List provided by K&E.	0.3	$	438	$	131.40
		Total Retention Services	**0.4**			**$**	**175.20**

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate		Amount	
Ana Simunovic	08/01/25	3.1 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/1.	3.1	$	323	$	1,001.30
Ana Simunovic	08/01/25	2.2 Updated exhibit C5 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/1.	2.2	$	323	$	710.60
Ana Simunovic	08/01/25	1.1 Updated exhibit C6 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/1.	1.1	$	323	$	355.30
Ana Simunovic	08/01/25	0.7 Updated exhibit C2 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/1.	0.7	$	323	$	226.10
Ana Simunovic	08/01/25	0.6 Updated exhibit C3 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/1.	0.6	$	323	$	193.80
Wendy Shaffer	08/01/25	0.3 Performed Associate Director review of exhibit C4 for Marelli 1st monthly fee application.	0.3	$	438	$	131.40
Ana Simunovic	08/04/25	2.8 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/4.	2.8	$	323	$	904.40
Ana Simunovic	08/04/25	1.3 Updated exhibit C4 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/4.	1.3	$	323	$	419.90
Wendy Shaffer	08/04/25	1.1 Performed Associate Director review of designated portion of exhibit C1 with focus on KPMG Japan.	1.1	$	438	$	481.80
Ana Simunovic	08/04/25	.9 Updated exhibit C5 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/4.	0.9	$	323	$	290.70
Ana Simunovic	08/04/25	.7 Updated exhibit C3 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/4.	0.7	$	323	$	226.10
Ana Simunovic	08/04/25	.3 Updated exhibit C2 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/4.	0.3	$	323	$	96.90
Ana Simunovic	08/05/25	3.1 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/5.	3.1	$	323	$	1,001.30
Ana Simunovic	08/05/25	1.3 Updated exhibit C5 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/5.	1.3	$	323	$	419.90

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate		Amount	
Wendy Shaffer	08/05/25	0.4 Continued, from previous day to perform Associate Director review of designated portion of exhibit C1 with focus on KPMG Japan and 0.1 drafted email to H. Ogasa (KPMG Japan) to request outstanding data related to services to be billed in Marelli 1st monthly fee application.	0.5	$	438	$	219.00
Ana Simunovic	08/05/25	0.4 Email communication with M. Zeman (KPMG Czech Republic) to discuss/request outstanding data related to KPMG Czech Republic for inclusion in 1st monthly fee statement.	0.4	$	323	$	129.20
Wendy Shaffer	08/05/25	0.1 Performed Associate Director review of designated portion of exhibit C1 with focus on KPMG Argentina.	0.1	$	438	$	43.80
Ana Simunovic	08/06/25	2.9 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/6.	2.9	$	323	$	936.70
Ana Simunovic	08/06/25	1.3 Continued, as of earlier on 8/6, to update exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals.	1.3	$	323	$	419.90
Wendy Shaffer	08/06/25	0.9 Performed Associate Director review of exhibit C4 of Marelli 1st monthly fee application.	0.9	$	438	$	394.20
Wendy Shaffer	08/06/25	0.1 Performed Associate Director review of exhibit C5 of Marelli 1st monthly fee application.	0.1	$	438	$	43.80
Ana Simunovic	08/07/25	3.6 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/7.	3.6	$	323	$	1,162.80
Ana Simunovic	08/07/25	0.2 Email communication with M. Young (K&E) to inquire about the format for the narrative for the 1st fee statement.	0.2	$	323	$	64.60
Ana Simunovic	08/08/25	2.8 Begin to prepare Narrative for the first monthly application for Marelli.	2.8	$	323	$	904.40
Wendy Shaffer	08/08/25	2.8 Performed Associate Director review of designated portion of exhibit C1 of Marelli 1st monthly fee application.	2.8	$	438	$	1,226.40
Celeste Campbell	08/08/25	Begin manager review of designated portions of Marelli 1st fee statement exhibits	2.2	$	391	$	860.20
Ana Simunovic	08/08/25	0.8 Prepared fee certifcation for the first monthly application for Marelli.	0.8	$	323	$	258.40
Wendy Shaffer	08/08/25	0.6 Performed Associate Director review of KPMG US rates included in Marelli 1st monthly fee application.	0.6	$	438	$	262.80
Ana Simunovic	08/08/25	0.5 Continued, as of earlier on 8/8, to prepare Narrative for the first monthly application for Marelli.	0.5	$	323	$	161.50

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/08/25	0.3 Communication with A. Simunovic (KPMG) regarding outstanding items related to Marelli 1st monthly fee application.	0.3	$ 438	$ 131.40
Wendy Shaffer	08/08/25	0.3 Performed Associate Director review of KPMG member firm rates included in Marelli 1st monthly fee application to confirm data provided by member firms.	0.3	$ 438	$ 131.40
Ana Simunovic	08/08/25	0.2 Drafted email to KPMG team members to provide a list of services rendered for the period covering 1st monthly fee application to facilitate drafting of 1st monthly fee application Narrative.	0.2	$ 323	$ 64.60
Ana Simunovic	08/08/25	0.1 Call with W. Shaffer (KPMG) to discuss foreign member firm rates included in the 1st fee application for Marelli.	0.1	$ 323	$ 32.30
Ana Simunovic	08/08/25	0.1 Updated exhibit A of Marelli 1st monthly fee application to include hourly billing rate for KPMG UK professionals.	0.1	$ 323	$ 32.30
Celeste Campbell	08/09/25	Continue, as of 8/9, manager review of designated portions of Marelli 1st monthly fee application exhibits as required in advance of filing, concurrently provide comments.	2.7	$ 391	$ 1,055.70
Dylan Taylor	08/11/25	(2.1) Performed tax manager review, as of 08/11/25, of designated portion of monthly fee application exhibits received, concurrently providing comments / updates as necessary.	2.1	$ 1,122	$ 2,356.20
Ana Simunovic	08/11/25	.8 Updated exhibit C1 to incorporate additional comments received from W. Shaffer (KPMG).	0.8	$ 323	$ 258.40
Ana Simunovic	08/11/25	0.7 Updated exhibit C1 of Marelli 1st monthly fee application to include data received from KPMG professionals as of 8/11.	0.7	$ 323	$ 226.10
Wendy Shaffer	08/11/25	0.5 Call with A. Simunovic (KPMG) to discuss outstanding items related finalization of Marelli 1st monthly fee application.	0.5	$ 438	$ 219.00
Ana Simunovic	08/11/25	0.3 Call with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 1st monthly fee statement.	0.3	$ 323	$ 96.90
Ana Simunovic	08/11/25	0.2 Email communication with S. Stricker (KPMG Germany) to request outstanding data related to KPMG Germany for inclusion in 1st monthly fee application.	0.2	$ 323	$ 64.60
Ana Simunovic	08/11/25	0.2 Email communication with U. Biswas (KPMG India) to discuss go forward to include KPMG India data in monthly fee applications for Marelli.	0.2	$ 323	$ 64.60

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	08/11/25	0.1 Draft email to A. Meka (KPMG) to request outstanding data to be included in 1st monthly fee application.	0.1	$ 323	$ 32.30
Ana Simunovic	08/11/25	0.1 Drafted email to S. Xu (KPMG) to request outstanding tax data to be included in 1st monthly fee application.	0.1	$ 323	$ 32.30
Ana Simunovic	08/12/25	1.1 Continued, as of 8/12, to prepare Narrative for the first monthly application for Marelli.	1.1	$ 323	$ 355.30
Ana Simunovic	08/12/25	.3 Call with S. Thursam and W. Shaffer (KPMG) to discuss next steps regarding the inclusion of SWRs in monthly fee applications.	0.3	$ 323	$ 96.90
Wendy Shaffer	08/13/25	0.8 Performed Associate Director review of updated version of Marelli 1st monthly fee application exhibits.	0.8	$ 438	$ 350.40
Ana Simunovic	08/13/25	0.7 Finalized Marelli 2nd monthly fee application exhibits to send to Y. Kukoyi (KPMG) for approval.	0.7	$ 323	$ 226.10
Celeste Campbell	08/13/25	0.7 Perform manager review of 1st monthly narrative for Marelli, cross-check docket references, concurrently provide comments.	0.7	$ 391	$ 273.70
Yinka Kukoyi	08/13/25	0.5 Partner review, as of 08/13/25, of the first fee application.	0.5	$ 1,432	$ 716.00
Wendy Shaffer	08/13/25	0.4 Call with A. Simunovic (KPMG) regarding additional changes required to Marelli 1st monthly fee application exhibits.	0.4	$ 438	$ 175.20
Ana Simunovic	08/13/25	0.3 Continued, as of 8/13, to update Narrative for the first monthly application for Marelli.	0.3	$ 323	$ 96.90
Ana Simunovic	08/13/25	0.3 Updated exhibit C2 to incorporate additional data received from V. Magsisi (KPMG).	0.3	$ 323	$ 96.90
Ana Simunovic	08/13/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data to be included into 1st fee application for Global Mobility Services for Marelli.	0.2	$ 323	$ 64.60
Celeste Campbell	08/13/25	0.2 Perform manager review of 1st monthly certification for Marelli, concurrently provide comments.	0.2	$ 391	$ 78.20
Wendy Shaffer	08/13/25	0.1 Email communication with L. Posolos (A&M) regarding status of KPMG payments being refunded to Marelli.	0.1	$ 438	$ 43.80
Ana Simunovic	08/13/25	0.1 Email communication with M. Young (K&E) to advise on Fee Application Submission.	0.1	$ 323	$ 32.30
Ana Simunovic	08/13/25	0.1 Email communication with Y. Kukoyi (KPMG) to send him exhibits for the 1st fee application for his review.	0.1	$ 323	$ 32.30

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/14/25	1.7 Finalized Marelli 1st monthly fee statement Declaration/Certification in preparation to send to Y. Kukoyi (KPMG) for Partner review and 0.1 drafted follow-up question related to same.	1.7	$ 438	$ 744.60
Juanita Garza	08/14/25	(0.9) Updated, as of 8/14, assigned portion of exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 8/14.	0.9	$ 323	$ 290.70
Juanita Garza	08/14/25	(0.6) Updated, as of 8/14, assigned portion of exhibit C5 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 8/14.	0.6	$ 323	$ 193.80
Juanita Garza	08/14/25	(0.5) Update exhibit A of Marelli 2nd monthly fee application to include new professionals' names / rates / services.	0.5	$ 323	$ 161.50
Yinka Kukoyi	08/14/25	0.4 Partner review, as of 08/14/25, of updated version of the first fee application.	0.4	$ 1,432	$ 572.80
Wendy Shaffer	08/14/25	0.2 Updates to KPMG Declaration and exhibits based on review comments from Y. Kukoyi (KPMG).	0.2	$ 438	$ 87.60
Wendy Shaffer	08/14/25	0.1 Drafted email to M.C. Young (K&E) to provide latest draft of KPMG 1st monthly fee application for review/comment.	0.1	$ 438	$ 43.80
Wendy Shaffer	08/14/25	0.1 Drafted email to Y. Kukoyi (KPMG) to provide final drafts of KPMG Declaration and proposed order for Partner review/approval.	0.1	$ 438	$ 43.80
Juanita Garza	08/15/25	(0.4) Continue to update assigned portion of exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 8/14.	0.4	$ 323	$ 129.20
Wendy Shaffer	08/15/25	0.3 Finalized /PDF Marelli 1st monthly fee statement in preparation to send to Debtors' counsel for review and filing.	0.3	$ 438	$ 131.40
Wendy Shaffer	08/15/25	0.1 Drafted email to MC Young (K&E) to provide copy of KPMG 1st monthly fee statement for review and filing.	0.1	$ 438	$ 43.80
Celeste Campbell	08/18/25	1.7 Apply changes requested by counsel to Marelli 1st fee statement exhibits to address confidentiality concerns.	1.7	$ 391	$ 664.70
Juanita Garza	08/18/25	(1.0) Continue to update assigned portion of exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 8/18/25.	1.0	$ 323	$ 323.00
Celeste Campbell	08/18/25	0.3 Create final deliverable utilizing updated version of narrative, certification and exhibits. 0.1 Draft email with revised 1st monthly to Marelli counsel to submit for filing.	0.4	$ 391	$ 156.40

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	08/18/25	0.3 Additional updates to Marelli 1st monthly fee application based on review comments received from H. Kupsky (K&E).	0.3	$ 438	$ 131.40
Wendy Shaffer	08/18/25	0.1 Drafted email to H. Kupsky (K&E) to request clarification regarding changes they requested to KPMG 's 1st monthly fee statement.	0.1	$ 438	$ 43.80
Wendy Shaffer	08/18/25	0.1 Drafted email to Y. Kukoyi (KPMG) to provide changes requested by K&E to KPMG's 1st monthly fee statement in Marelli bankruptcy matter for review/sign - off.	0.1	$ 438	$ 43.80
Wendy Shaffer	08/18/25	0.1 Updates to Marelli 1st monthly fee statement per request from E. Corma (Pachulski Stang Ziehl & Jones).	0.1	$ 438	$ 43.80
Wendy Shaffer	08/19/25	0.1 Drafted email to Y. Kukoyi (KPMG) to confirm filing of KPMG's 1st monthly fee statement in Marelli natter and provide related objection deadline.	0.1	$ 438	$ 43.80
Wendy Shaffer	08/20/25	0.1 Review and respond to email from M. Hamilton (A&M) regarding questions related to Marelli payments in the process of being refunded to Marelli and to confirm no amount related to same was included in KPMG's 1st monthly fee application.	0.1	$ 438	$ 43.80
Juanita Garza	08/28/25	0.5 Update, as of 08/28/25, exhibit A to include new professionals' rates / services for inclusion in second monthly fee application.	0.5	$ 323	$ 161.50
Ana Simunovic	09/03/25	0.4 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 9/3.	0.4	$ 323	$ 129.20
Ana Simunovic	09/03/25	0.1 Email communication with P. Fang (KPMG China) to address questions regarding US bankruptcy time keeping requirements.	0.1	$ 323	$ 32.30
Ana Simunovic	09/04/25	0.1 Email communication with S. Thursam (KPMG) to provide answers to his questions regarding Bankruptcy Compensation Process for KPMG Poland for Marelli.	0.1	$ 323	$ 32.30
Ana Simunovic	09/04/25	0.1 Email communication with S. Xu (KPMG) to request outstanding M&A tax data to be included in KPMG's 2nd monthly fee statement.	0.1	$ 323	$ 32.30
Ana Simunovic	09/05/25	0.2 Email communication with S. Thursam (KPMG) to request GMS outstanding information to be included in KPMG's 2nd monthly fee statement.	0.2	$ 323	$ 64.60
Wendy Shaffer	09/08/25	0.1 Drafted email to D. Nutt (KPMG) to request wire transfer data for Marelli to provide to Debtors counsel as requested.	0.1	$ 438	$ 43.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Fee Application Preparation Services
August 1, 2025 through September 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	09/08/25	0.1 Review and respond to additional email from M. Hamilton (A&M) requesting KPMG's W-9 form.	0.1	$ 438	$ 43.80
Wendy Shaffer	09/08/25	0.1 Review and respond to email from M. Hamilton (A&M) requesting KPMG wire transfer info to facilitate payment related to Marelli 1st monthly fee application.	0.1	$ 438	$ 43.80
Ana Simunovic	09/15/25	.2 Email communication with M. Sanchez O'Sullivan (KPMG Mexico) to request outstanding data to be included in Marelli 2nd monthly fee application.	0.2	$ 323	$ 64.60
Ana Simunovic	09/17/25	1.8 Updated exhibits C2 through C5 to include data received from KPMG professionals as of 9/17	1.8	$ 323	$ 581.40
Wendy Shaffer	09/17/25	0.1 Drafted email to send Marelli invoice related 1st monthly fee application to M. Hamilton (A&M) to facilitate payment.	0.1	$ 438	$ 43.80
Ana Simunovic	09/22/25	.9 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 9/22.	0.9	$ 323	$ 290.70
		Total Fee Application Preparation Services	**67.6**		**$ 26,485.50**

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
Summary of Out of Pocket Expenses
August 1, 2025 through September 30, 2025

Category	Amount
Airfare	$0.00
Lodging	$0.00
Meals	$0.00
Ground Transportation	$0.00
Miscellaneous	$0.00
Total	**$0.00**

EXHIBIT D1

Case No. 25-11034

Detail of Out of Pocket Expenses

August 1, 2025 through September 30, 2025

Name	Date	Description	Amount
		Air Fare Subtotal	**$0.00**
		Lodging Subtotal	**$0.00**
		Meals Subtotal	**$0.00**
		Total Ground Transportation	**$0.00**
		Miscellaneous Subtotal	**$0.00**
		Total Out of Pocket Expenses	**$0.00**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)

DECLARATION PURSUANT TO RULE 2016-2 OF THE LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

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

1. I am a Certified Public Accountant and a Partner of KPMG LLP ("KPMG"), a professional services firm.

2. By Order dated August 4, 2025, KPMG was retained to perform tax compliance and tax consulting services for the above captioned debtors and debtors in possession (the "Debtors"). I submit this Declaration in conjunction with KPMG's application, dated October 15, 2025 (the "Application") for KPMG's second monthly fee application for compensation and allowance of expenses for the period August 1, 2025 through September 30, 2025.

3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

[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.

4. I have reviewed the foregoing Application, and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the District of Delaware and submit that the Application substantially complies with such Rule.

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

Executed this 20th day of October, 2025.

/s/ Olayinka Kukoyi
Olayinka Kukoyi
KPMG LLP
811 Main Street
Houston, TX 77002
(713) 319-2055