

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

**FIFTH 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 JANUARY 1, 2026 THROUGH JANUARY 31, 2026**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 4, 2025 <i>Effective as of</i> June 11, 2025
Period for which compensation and reimbursement is sought:	January 1, 2026 through January 31, 2026
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 331,362.14
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 0.00
This is a: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> 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.com>. Automotive Lighting USA LLC's principal place of business at chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan.



Prior Monthly Fee Applications Filed:

Monthly Fee Application Filing Date & Docket No.	Period Covered	Total Fees Requested	Total Expenses Requested	CNO Filing Date & Docket No.	Amount of Fees Authorized to be Paid	Amount of Expenses Authorized to be Paid (100%)
8/18/2025 No. 700	6/11/25 - 7/31/25	\$960,054.65 ¹	\$686.82	9/9/2025 No. [921]	\$960,054.65 ²	\$686.82
10/20/2025 No. 1096	8/01/25 - 9/30/25	\$150,490.45	\$0.00	11/12/2025 No. [1209]	\$150,490.45	\$0.00
12/19/2025 No. 1374	10/01/25 - 11/30/25	\$121,340.71	\$0.00	1/12/2026 No. [1504]	\$97,072.57 ³	\$0.00
01/22/2026 No. 1524	12/01/25 - 12/31/25	\$76,462.25	\$0.00	02/13/2026 No. [1658]	\$61,169.80 ³	\$0.00
TOTALS		\$1,308,348.07	\$686.82		\$1,268,787.48	\$686.82

¹ KPMG requested Court approval of total fees in the amount of \$960,054.65, however factoring in the application of the retainer balance in the amount of \$218,577.00, KPMG only sought payment of fees in the amount of \$741,477.65.

² Payment amount requested reflects application of retainer balance.

³ The objection period related to KPMG's 2nd interim application ended on February 17, 2026, but as of the date of filing of this Application, a Certificate of No Objection has not been filed. Therefore, the amounts reflected are 80% of fees.

Prior Interim Fee Applications Filed:**Prior Interim Fee Applications Filed**

Interim Period	Docket Number	Date Filed	Period Covered	Total Fees	Total Expenses	Total Fees Requested	Interim Fees Approved	Interim Expenses Approved
1st	No. [1196]	10/31/25	6/11/25 - 9/30/25	\$1,110,545.10 ¹	\$ 686.82	\$1,110,545.10	\$1,110,545.10	\$ 686.82
2nd	No. [1544-1]	01/27/26	10/01/25 - 12/31/25	\$197,802.97	\$ 0.00	\$197,802.97	\$158,242.37 ²	\$ 0.00
Total				\$1,308,348.07	\$ 686.82	\$1,308,348.07	\$1,268,787.48	\$ 686.82

¹ KPMG requested Court approval of total fees in the amount of \$960,054.65 in its first monthly fee application [Docket number 700], however after factoring in the application of the retainer balance in the amount of \$218,577.00, KPMG only sought payment of fees in the amount of \$741,477.65 for its first monthly fee application.

² The objection period related to KPMG's 2nd interim application ended on February 17, 2026, but as of the date of filing of this Application, a certificate of no objection has not been filed. Therefore, the amounts reflected are 80% of fees.

ATTACHMENT B
TO FEE APPLICATION
COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Country	Total Hours Billed	Hourly Billing Rate	Total Compensation
Afam Meka	Manager - Economic & Valuation Services	US	10.8	\$ 1,037	\$ 11,199.60
Akram Faraji	Director - Tax	Morocco	1.0	\$ 412	\$ 412.00
Alexandru Dobrin	Manager - Corporate tax	Romania	5.3	\$ 308	\$ 1,633.94
Alfie Battista	Associate - International Tax	US	11.2	\$ 519	\$ 5,812.80
Ana Simunovic	Senior Associate - Bankruptcy	US	31.1	\$ 323	\$ 10,045.30
Andrzej Zyga	Manager - Tax	Poland	3.0	\$ 455	\$ 1,365.00
Armando Lara	Partner - International Tax	Mexico	0.9	\$ 969	\$ 872.10
Aymane Massou	Manager - Tax	Morocco	4.0	\$ 296	\$ 1,184.00
Bartosz Koziol	Supervisor - Tax	Poland	4.0	\$ 364	\$ 1,456.00
Brindusa Gheberta	Manager - Global Mobility Services	US	0.5	\$ 490	\$ 245.00
Carlotta Bertù	Senior Manager - Legal & Tax Consulting	Italy	22.5	\$ 354	\$ 7,967.64
Carson Hollingsworth	Senior Manager - Economic & Valuation Services	US	0.5	\$ 1,250	\$ 625.00
Celal Kupeli	Associate Partner - Tax	Turkey	1.3	\$ 420	\$ 546.00
Daniel Pana	Partner - Corporate Tax	Romania	0.6	\$ 458	\$ 274.96
Donatella Franceschi	Senior Associate – Legal & Tax Consulting	Italy	10.0	\$ 199	\$ 1,991.39
Dragos Nicolae	Director - Corporate Tax	Romania	0.4	\$ 375	\$ 149.98
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	28.7	\$ 1,122	\$ 32,201.40
Enzo Gueudet	Senior Associate - Global Mobility Services	France	0.5	\$ 321	\$ 160.69
Eray Buyukseban	Partner - Tax	Turkey	0.5	\$ 455	\$ 227.50
Ericson Amaral	Partner - International Corporate Tax	Brazil	0.7	\$ 604	\$ 422.52
Eva Barbieri	Associate - International Tax Advisory	France	6.0	\$ 294	\$ 1,764.75
Ewelina Brugger	Supervisor - Tax	Poland	6.0	\$ 364	\$ 2,184.00
Fabio Avenale	Partner - Legal & Tax Consulting	Italy	9.0	\$ 412	\$ 3,704.48
Gabriele Davi	Senior Manager - Legal & Tax Consulting	Italy	19.0	\$ 354	\$ 6,728.23
George Boca	Associate Manager - Corporate Tax	Romania	7.6	\$ 267	\$ 2,026.38
Gerome Gbaya	Partner - Global Mobility Services	France	0.5	\$ 643	\$ 321.38
Jimena Navarro	Manager - International Tax	Mexico	3.5	\$ 364	\$ 1,274.00
Joe Gegaj	Manager - International Tax	US	15.0	\$ 1,088	\$ 16,320.00
John Addison	Partner - International Tax	United Kingdom	2.0	\$ 1,615	\$ 3,230.00
John Andes	Partner - Tax Advisory	Thailand	7.0	\$ 667	\$ 4,670.19
Joseph Lemus	Associate - International Tax	US	17.0	\$ 519	\$ 8,823.00
Juan Turanzas	Senior Manager - International Tax	Mexico	0.5	\$ 565	\$ 282.50
Julia Siegel	Assistant Manager - Corporate Tax Services	Germany	7.8	\$ 475	\$ 3,704.48
Karolina Debska	Partner - Tax	Poland	0.5	\$ 728	\$ 364.00
Kevin Wright	Manager - Economic & Valuation Services	US	1.0	\$ 1,088	\$ 1,088.00
Kieran Taylor	Managing Director - Economic & Valuation Services	US	1.0	\$ 1,318	\$ 1,318.00
Kyle Kavanaugh	Associate - Mergers & Acquisitions Tax	US	15.3	\$ 544	\$ 8,323.20
Laura Santos	Senior Manager - International Corporate Tax	Brazil	0.7	\$ 448	\$ 313.61

(1)

(1)

Professional Person	Position & Department	Country	Total Hours Billed	Hourly Billing Rate	Total Compensation
Linda Ng	Partner - International Tax	US	15.7	\$ 1,386	\$ 21,760.20
Lorenzo Bellavite	Partner - Legal & Tax Consulting	Italy	9.4	\$ 412	\$ 3,869.13
Mariusz Kulagowski	Senior Manager – Tax	Poland	2.0	\$ 546	\$ 1,092.00
Mark Hoffenberg	Principal - Washington National Tax	US	7.9	\$ 1,615	\$ 12,758.50
Melis Buyukerk	Senior Manager - Tax	Turkey	3.8	\$ 280	\$ 1,064.00
Michel Sanchez	Partner - International Tax	Mexico	0.9	\$ 969	\$ 872.10
Michael Smith	Senior Manager - International Tax	US	1.0	\$ 1,190	\$ 1,190.00
Michael Zhou	Senior Associate - Global Mobility Services	US	1.1	\$ 410	\$ 451.00
Milind Shah	Partner - Economic & Valuation Services	US	1.5	\$ 1,462	\$ 2,193.00
Nathalia Sellmann	Associate - International Corporate Tax	Brazil	0.7	\$ 158	\$ 110.79
Nithyashri Lakshminarasimhan	Senior Manager – International Tax	United Kingdom	1.0	\$ 1,375	\$ 1,375.05
Oliver Heinsen	Partner - Corporate Tax Services	Germany	4.9	\$ 1,008	\$ 4,940.14
Patcharapong Kaew-udom	Associate – Tax Advisory	Thailand	7.5	\$ 89	\$ 667.17
Patrick Seroin Joly	Partner - International Tax Advisory	France	4.6	\$ 840	\$ 3,863.46
Radoslav Kratky	Partner - Corporate Tax Services	Slovakia	0.3	\$ 475	\$ 142.48
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	0.3	\$ 667	\$ 199.97
Ronene Zana	Director - International Tax Advisory	France	1.6	\$ 671	\$ 1,073.18
Scott Thursam	Senior Manager - Global Mobility Services	US	1.0	\$ 650	\$ 650.00
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	33.4	\$ 1,343	\$ 44,856.20
Seth Salenger	Manager - Economic & Valuation Services	US	1.3	\$ 1,088	\$ 1,414.40
Simon Archer	Senior Manager - International Tax Advisory	France	12.8	\$ 551	\$ 7,049.68
Sonia Stricker	Senior Manager - Corporate Tax Services	Germany	5.8	\$ 750	\$ 4,349.39
Valentina Escalante	Senior Manager - International Tax	US	23.0	\$ 1,250	\$ 28,750.00
Vivian Yu	Associate - International Tax	US	1.6	\$ 544	\$ 870.40
Wendy Shaffer	Associate Director - Bankruptcy	US	2.5	\$ 438	\$ 1,095.00
Yasmine Faiz	Senior Consultant - Tax	Morocco	7.3	\$ 194	\$ 1,416.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	2.0	\$ 1,432	\$ 2,864.00
Yolapan Seetaraso	Manager - Tax Advisory	Thailand	4.7	\$ 278	\$ 1,306.54
Zahra Fouchali	Manager - Global Mobility Services	France	2.5	\$ 512	\$ 1,279.58
Total Hours and Hourly Fees at Discounted Rates			419.0		\$ 298,756.61
Total Fixed Fees for Global Mobility Services - Exhibit C2					\$ 32,605.53
Total Hourly and Fixed Fees					\$ 331,362.14
Out of Pocket Expenses					\$ -
Total Fees & Out of Pocket Expenses					\$ 331,362.14
Less Holdback Adjustment (20%)					\$ (66,272.43)
Net Requested Fees & Out of Pocket Expenses					\$ 265,089.71
Blended Hourly Rate (Exclusive of Fixed Fees)				\$ 713.02	

⁽¹⁾ Rates increased due to promotions effective 10/1/2025.

⁽²⁾ Fees for services performed by KPMG Foreign Member Firms in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, (ii) BRL to USD conversion rate of 0.19162, (iii) GBP to USD conversion rate of 1.37368, (iv) THB to USD conversion rate of 0.03177, and (v) MXN to USD conversion rate of 0.0577, as of January 31, 2026 (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.

⁽³⁾ 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	379.3	\$ 284,508.65	(1)
Global Mobility Services - Fixed Fees	0.0	\$ 32,605.53	(2)
Global Mobility Services - Hourly	6.1	\$ 3,107.66	(3)
Retention Services	0.9	\$ 394.20	
Fee Application Preparation Services	32.7	\$ 10,746.10	
Total	419.0	\$ 331,362.14	

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, (ii) BRL to USD conversion rate of 0.19162, (iii) GBP to USD conversion rate of 1.37368, (iv) THB to USD conversion rate of 0.03177, and (v) MXN to USD conversion rate of 0.0577, as of January 31, 2026 (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 fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, as of January 31, 2026 (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.

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, <i>et al.</i> , ¹)	Case No. 25-11034 (CTG)
Debtors.)	(Jointly Administered)
)	

**FIFTH 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 JANUARY 1, 2026 THROUGH JANUARY 31, 2026**

KPMG LLP², (“KPMG”) as tax compliance and tax consulting service providers to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Fifth 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.

January 1, 2026, through and including January 31, 2026 (the “Compensation Period”), in the amount of \$331,362.14 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 (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Compliance and Tax Consulting Services Effective as of June 11, 2025, and (ii) Waiving Certain Information Requirements of Local Rule 2016-1* (the “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. On October 17, 2025 the Debtors filed the *Second Supplemental Declaration of KPMG LLP in Support of the Debtors’ Application for Entry of an Order Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax*

Compliance Services Effective as of June 11, 2025 (the “Second Supplemental Declaration”) [Docket No. 1091].

5. On February 13, 2026 the Debtors filed the *Third Supplemental Declaration of KPMG LLP in Support of the Debtors’ Application for Entry of an Order Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025* (the “Third Supplemental Declaration”) [Docket No. 1659].

6. 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

7. 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

8. 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 \$331,362.14, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$265,089.71 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

9. This Application is KPMG's Fifth 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.

10. 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:

- Tax implications of any dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring; 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):

- Tax advisory and modeling services in connection with corporate restructuring alternatives, focusing on U.S. and foreign tax implications, attribute management, and compliance with relevant tax regulations.

KPMG prepared:

- Italy:
 - 2024 Italy tax returns (6 tax returns);
 - 2025 Italian Payroll – Marelli India Amnesty Social Security procedure for year 2023 (August to December) and 2024 (January to April);
- United Kingdom:
 - 2024/25 United Kingdom tax returns (2 tax returns);
- Poland:
 - 2025 Poland monthly tax calculation for December 2025;
 - 2025 Poland amended monthly tax calculation for December 2025;
- Brazil:
 - 2025 monthly tax calculation for November 2025.

Pre-Departure Services

Services	Comments/Description
Database Set Up	<ul style="list-style-type: none"> • Set up the mobile employee database with the necessary demographic information and the Debtors' approved compensation data for purposes of generating payroll worksheets, assignment cost projections, and hypothetical tax calculations in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	<ul style="list-style-type: none"> • 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 comparisons for a single individual across multiple packages, new-business calculations for multiple individuals relocating to one location, or calculations for potential assignments that did not materialize. • Late or incomplete data may have resulted in additional costs, in which case KPMG notified the Debtors of the associated fees. Debtors' management was responsible for determining the accrual amounts and the accounting entries recorded.
Letter of Understanding ("LOU")	<ul style="list-style-type: none"> • KPMG populated a draft LOU letter with assignment-specific information for each mobile employee using the standard assignment letter template developed by the Debtors. The LOU format

Services	Comments/Description
Letter of Understanding (“LOU”) (cont.)	<p>was consistent for all employees based on a standard set of agreed-upon assumptions.</p> <ul style="list-style-type: none"> • The LOU detailed elements of the compensation package, including any company-approved exceptions, and 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-upon 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 Debtors’ Third Party Vendors (such as Relocation or Immigration)	<ul style="list-style-type: none"> • 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 in accordance with agreed-upon policies, practices, and guidelines from the Debtors, with escalations referred to the Debtors.
Payroll Setup/Coordination (home/host)	<ul style="list-style-type: none"> • KPMG worked directly with foreign and domestic payroll departments to coordinate the initial set-up of the mobile employee’s tax profile and direct deposit details.

Global Mobility Support Services

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll)	<ul style="list-style-type: none"> • 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

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll) (cont.)	<p>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.</p> <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • The fees did not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.
Year-End Compensation Summaries	<ul style="list-style-type: none"> • KPMG prepared compensation summaries reporting compensation items for the appropriate tax year in the home and host locations. These statements included items paid in both the home and host 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	<ul style="list-style-type: none"> • KPMG reconciled the year-end compensation summary to the original U.S. year-end wage statement (Form W-2). Additional costs applied to the reconciliation of revised or amended Forms W-2. • Wage statements from other countries were reconciled upon request for an agreed additional cost. This service was dependent on the availability of the compensation data required to reconcile each wage statement.

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 monthly and interim fee applications.

11. 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 \$32,605.53 in fees for the global mobility services rendered during the Compensation Period.

12. 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 \$88.96 to \$1,615 per hour. The rates reflected in this Application represent approximately a 15%-35% discount from KPMG's standard rates. Of the aggregate time expended, 70.2 hours were expended by partners, associate partners and principals, 40.2 hours were expended by managing directors, directors and associate directors, 100.9 hours were expended by senior managers and senior consultants, 105.7 hours were expended by associate managers, assistant managers, managers and supervisors, and 102.0 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$713.02.

13. 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.

14. 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.

15. 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.

16. 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.

17. 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.

18. 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

19. 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 \$331,362.14, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of \$265,089.71; (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: February 23, 2026

Respectfully submitted,

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

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: February 23, 2026
Wilmington, Delaware

/s/ Laura Davis Jones

PACHULSKI STANG ZIEHL & JONES LLP

Laura Davis Jones (DE Bar No. 2436)
Timothy P. Cairns (DE Bar No. 4228)
Edward A. Corma (DE Bar No. 6718)
919 North Market Street, 17th Floor
P.O. Box 8705
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tcairns@pszjlaw.com
ecorma@pszjlaw.com

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
Nicholas M. Adzima (admitted *pro hac vice*)
Evan Swager (admitted *pro hac vice*)
601 Lexington Avenue
New York, New York 10022
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Facsimile: (212) 446-4900
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nicholas.adzima@kirkland.com
evan.swager@kirkland.com

-and-

Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)
Spencer A. Winters, P.C. (admitted *pro hac vice*)

333 West Wolf Point Plaza

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

Email: ross.kwasteniet@kirkland.com

spencer.winters@kirkland.com

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

*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

January 1, 2026 through January 31, 2026

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Nathalia Sellmann	Associate - International Corporate Tax	Brazil	0.7	\$ 158.28	\$ 110.79
Nithyashri Lakshminarasimhan	Senior Manager - International Tax	United	1.0	\$ 1,375.05 ⁽¹⁾	\$ 1,375.05
Oliver Heinsen	Partner - Corporate Tax Services	Germany	4.9	\$ 1,008.19	\$ 4,940.14
Patcharapong Kaew-udom	Associate - Tax Advisory	Thailand	7.5	\$ 88.96	\$ 667.17
Patrick Seroin Joly	Partner - International Tax Advisory	France	4.6	\$ 839.88	\$ 3,863.46
Radoslav Kratky	Partner - Corporate Tax Services	Slovakia	0.3	\$ 474.93	\$ 142.48
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	0.3	\$ 666.57	\$ 199.97
Ronene Zana	Director - International Tax Advisory	France	1.6	\$ 670.74	\$ 1,073.18
Scott Thursam	Senior Manager - Global Mobility Services	US	1.0	\$ 650.00	\$ 650.00
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	33.4	\$ 1,343.00	\$ 44,856.20
Seth Salenger	Manager - Economic & Valuation Services	US	1.3	\$ 1,088.00	\$ 1,414.40
Simon Archer	Senior Manager - International Tax Advisory	France	12.8	\$ 550.76	\$ 7,049.68
Sonia Stricker	Senior Manager - Corporate Tax Services	Germany	5.8	\$ 749.90 ⁽¹⁾	\$ 4,349.39
Valentina Escalante	Senior Manager - International Tax	US	23.0	\$ 1,250.00	\$ 28,750.00
Vivian Yu	Associate - International Tax	US	1.6	\$ 544.00	\$ 870.40
Wendy Shaffer	Associate Director - Bankruptcy	US	2.5	\$ 438.00	\$ 1,095.00
Yasmine Faiz	Senior Consultant - Tax	Morocco	7.3	\$ 194.00	\$ 1,416.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	2.0	\$ 1,432.00	\$ 2,864.00
Yolapan Seetaraso	Manager - Tax Advisory	Thailand	4.7	\$ 277.99	\$ 1,306.54
Zahra Fouchali	Manager - Global Mobility Services	France	2.5	\$ 511.83	\$ 1,279.58
Total Hours and Hourly Fees at Discounted Rates			419.0		\$ 298,756.61 ⁽²⁾
Total Fixed Fees for Global Mobility Services - Exhibit C2					\$ 32,605.53 ⁽³⁾
Total Hourly and Fixed Fees					\$ 331,362.14
Out of Pocket Expenses					\$ -
Total Fees & Out of Pocket Expenses					\$ 331,362.14
Less Holdback Adjustment (20%)					\$ (66,272.43)
Net Requested Fees & Out of Pocket Expenses					\$ 265,089.71
Blended Hourly Rate (Exclusive of Fixed Fees)				\$ 713.02	

⁽¹⁾ Rates increased due to promotions effective 10/1/2025.⁽²⁾ Fees for services performed by KPMG Foreign Member Firms in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, (ii) BRL to USD conversion rate of 0.19162, (iii) GBP to USD conversion rate of 1.37368, (iv) THB to USD conversion rate of 0.03177, and (v) MXN to USD conversion rate of 0.0577, as of January 31, 2026 (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.⁽³⁾ 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
January 1, 2026 through January 31, 2026

Category	Exhibit	Total Billed Hours	Total Fees Requested
Debt Restructuring Services	C1	379.3	\$ 284,508.65 ⁽¹⁾
Global Mobility Services - Fixed Fees	C2	-	\$ 32,605.53 ⁽²⁾
Global Mobility Services - Hourly	C3	6.1	\$ 3,107.66 ⁽³⁾
Retention Services	C4	0.9	\$ 394.20
Fee Application Preparation Services	C5	32.7	\$ 10,746.10
		419.0	\$ 331,362.14

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, (ii) BRL to USD conversion rate of 0.19162, (iii) GBP to USD conversion rate of 1.37368, (iv) THB to USD conversion rate of 0.03177, and (v) MXN to USD conversion rate of 0.0577, as of January 31, 2026 (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 fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, as of January 31, 2026 (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 C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Simon Archer	12/16/25	0.5 Meeting with P. Seroin Joly, R. Zana and S. Archer (KPMG Avocats) to discuss the follow-up questions regarding the VAT and transfer tax consequences of the transfer of French receivables for Marelli based on the provided assumptions	0.5	\$ 550.76	\$ 275.38
Ronene Zana	12/16/25	0.5 Perform Director review, as of 12/16, of the email to be sent to S. Xu (KPMG US) outlining the assessment of the French VAT and transfer tax consequences of the transfer of receivables based on the provided assumptions.	0.5	\$ 670.74	\$ 335.37
Simon Archer	12/16/25	1.3 Prepared, as of 12/16, an e-mail to be sent to S. Xu (KPMG US) outlining the French VAT and transfer tax consequences of the transfer of receivables for Marelli.	1.3	\$ 550.76	\$ 715.98
Ronene Zana	12/17/25	.6 Follow-up email correspondence with S. Xu (KPMG US) regarding the VAT treatment of the transfer of receivables for Marelli, specifically concerning the amount to be considered.	0.6	\$ 670.74	\$ 402.44
Serena Xu	01/05/26	(.5) Call with L. Ng, S. Xu (KPMG), certain Marelli professional; A. Zhang , A. Sexton, L. Warren, M. Ehret, T. Nobereit and N. Warther (Kirkland) to discuss the E&Y and SPV business restructuring plan and the tax and legal analysis required for next steps;	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/05/26	(.5) Call with L. Ng, S. Xu (KPMG), certain Marelli professional; A. Zhang , A. Sexton, L. Warren, M. Ehret, T. Nobereit and N. Warther (Kirkland) to discuss the E&Y and SPV business restructuring plan and the tax and legal analysis required for next steps;	0.5	\$ 1,386.00	\$ 693.00
Yinka Kukoyi	01/05/26	(0.5) Call on 1/5/26 with Y. Kukoyi, L. Ng, S. Xu, and D. Taylor (KPMG) regarding preliminary step plan provided by EY to discuss proposed structure and next steps to communicate with member firms, Marelli and creditors	0.5	\$ 1,432.00	\$ 716.00
Serena Xu	01/05/26	(0.5) Call on 1/5/26 with Y. Kukoyi, L. Ng, S. Xu, and D. Taylor (KPMG) regarding preliminary step plan provided by EY to discuss proposed structure and next steps to communicate with member firms, Marelli and creditors	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/05/26	(0.5) Call on 1/5/26 with Y. Kukoyi, L. Ng, S. Xu, and D. Taylor (KPMG) regarding preliminary step plan provided by EY to discuss proposed structure and next steps to communicate with member firms, Marelli and creditors	0.5	\$ 1,386.00	\$ 693.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Dylan Taylor	01/05/26	(0.5) Call on 1/5/26 with Y. Kukoyi, L. Ng, S. Xu, and D. Taylor (KPMG) regarding preliminary step plan provided by EY to discuss proposed structure and next steps to communicate with member firms, Marelli and creditors	0.5	\$ 1,122.00	\$ 561.00
Dylan Taylor	01/05/26	(1.0) Compare, as of 1/5, EY structure deck received to previous version of KPMGs structure deck to determine changes made / new issues to be considered for Marelli	1.0	\$ 1,122.00	\$ 1,122.00
Afam Meka	01/05/26	1.1 Prepared, as of 1/5, the initial draft of the transfer pricing study, documenting the analysis performed on the intercompany loan between the U.S. and Japan.	1.1	\$ 1,037.00	\$ 1,140.70
Serena Xu	01/05/26	1.8 Analyzed, as of 1/5, SVP restructuring plan as well as E&Y transaction steps to determine potential tax considerations for Marelli	1.8	\$ 1,343.00	\$ 2,417.40
Mark Hoffenberg	01/06/26	.5 Analyzed, as of 1/6, EY restructuring slide deck to prepare for the meeting with KPMG M&A team to discuss all-hands transaction planning for Marelli	0.5	\$ 1,615.00	\$ 807.50
Serena Xu	01/06/26	.5 Call with M. Hoffenberg, S. Xu and L. Ng (KPMG) to discuss the Marelli business restructuring and the upcoming meeting with the relevant parties to discuss live the legal step plan;	0.5	\$ 1,343.00	\$ 671.50
Mark Hoffenberg	01/06/26	.5 Call with M. Hoffenberg, S. Xu and L. Ng (KPMG) to discuss the Marelli business restructuring and the upcoming meeting with the relevant parties to discuss live the legal step plan;	0.5	\$ 1,615.00	\$ 807.50
Linda Ng	01/06/26	.5 Call with M. Hoffenberg, S. Xu and L. Ng (KPMG) to discuss the Marelli business restructuring and the upcoming meeting with the relevant parties to discuss live the legal step plan;	0.5	\$ 1,386.00	\$ 693.00
Vivian Yu	01/06/26	.5 Call with V. Escalante, J. Gegaj, L. Ng and V. Yu (KPMG) to discuss the E&Y and SPV restructuring step plan and the analysis required from the local foreign countries	0.5	\$ 544.00	\$ 272.00
Valentina Escalante	01/06/26	.5 Call with V. Escalante, J. Gegaj, L. Ng and V. Yu (KPMG) to discuss the E&Y and SPV restructuring step plan and the analysis required from the local foreign countries	0.5	\$ 1,250.00	\$ 625.00
Linda Ng	01/06/26	.5 Call with V. Escalante, J. Gegaj, L. Ng and V. Yu (KPMG) to discuss the E&Y and SPV restructuring step plan and the analysis required from the local foreign countries	0.5	\$ 1,386.00	\$ 693.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Joe Gegaj	01/06/26	.5 Call with V. Escalante, J. Gegaj, L. Ng and V. Yu (KPMG) to discuss the E&Y and SPV restructuring step plan and the analysis required from the local foreign countries	0.5	\$ 1,088.00	\$ 544.00
Yinka Kukoyi	01/06/26	0.5 Call among R. Clark (E&Y UK), G. Illuita (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) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,432.00	\$ 716.00
Serena Xu	01/06/26	0.5 Call among R. Clark (E&Y UK), G. Illuita (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) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/06/26	0.5 Call among R. Clark (E&Y UK), G. Illuita (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) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,386.00	\$ 693.00
Serena Xu	01/06/26	.9 Continued, as of 1/6, to analyze SVP restructuring plan as well as E&Y transaction steps to determine potential tax considerations for Marelli	0.9	\$ 1,343.00	\$ 1,208.70
Valentina Escalante	01/06/26	1.9 Senior Manager review, as of 1/6, of background documents including presentation prepared by EY on step plan to determine proposed steps for transfers of Latin American entities in the Marelli Structure.	1.9	\$ 1,250.00	\$ 2,375.00
Dylan Taylor	01/06/26	(2.8) Analyzed, as of 1/6, the structure deck for Marelli prepared by EY, to determine priority jurisdictions / potential matters requiring further analysis	2.8	\$ 1,122.00	\$ 3,141.60
Vivian Yu	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 544.00	\$ 272.00
Valentina Escalante	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 1,250.00	\$ 625.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Serena Xu	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 1,386.00	\$ 693.00
Joe Gegaj	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 1,088.00	\$ 544.00
Dylan Taylor	01/07/26	.5 Call between L. Ng, J. Gegaj, V. Escalante, V. Yu, S. Xu, and D. Taylor (KPMG) to kick off Marelli Phase II, including coordination on Member Firm involvement, discussion on allocation of value to each business line, and delegation of duties and oversight by region to each team member.	0.5	\$ 1,122.00	\$ 561.00
Serena Xu	01/07/26	1.9 Summarize, as of 1/7, potential tax considerations, based on SVP restructuring plan / E&Y restructuring transaction steps	1.9	\$ 1,343.00	\$ 2,551.70
Lorenzo Bellavite	01/08/26	.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) regarding the request to review a slide deck prepared by EY on the Marelli group reorganization from an Italian perspective received from D. Taylor (KPMG)	0.5	\$ 411.61	\$ 205.80
Gabriele Davi	01/08/26	.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) regarding the request to review a slide deck prepared by EY on the Marelli group reorganization from an Italian perspective received from D. Taylor (KPMG)	0.5	\$ 354.12	\$ 177.06
Fabio Avenale	01/08/26	.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) regarding the request to review a slide deck prepared by EY on the Marelli group reorganization from an Italian perspective received from D. Taylor (KPMG)	0.5	\$ 411.61	\$ 205.80

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Carlotta Bertù	01/08/26	.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) regarding the request to review a slide deck prepared by EY on the Marelli group reorganization from an Italian perspective received from D. Taylor (KPMG)	0.5	\$ 354.12	\$ 177.06
Dylan Taylor	01/08/26	1.2 Prepare, as of 1/8, high level summary of the EY structure deck to send to all relevant local teams regarding what steps / consequences should be the focus of their review	1.2	\$ 1,122.00	\$ 1,346.40
Afam Meka	01/08/26	1.3 Continued, as of 1/8, to prepare the draft of the transfer pricing study for Marelli, documenting the analysis performed on the intercompany loan between the U.S. and Japan.	1.3	\$ 1,037.00	\$ 1,348.10
Serena Xu	01/08/26	2.6 Continue, as of 1/8, summarizing potential tax issues related to the restructuring plan in order to solicit support / input from member firms via email.	2.6	\$ 1,343.00	\$ 3,491.80
Afam Meka	01/08/26	3.1 Continued, as of earlier on 1/8, to prepare the draft of the transfer pricing study, documenting the analysis performed on the intercompany loan between the U.S. and Japan.	3.1	\$ 1,037.00	\$ 3,214.70
Vivian Yu	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 544.00	\$ 163.20
Valentina Escalante	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 1,250.00	\$ 375.00
Linda Ng	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 1,386.00	\$ 415.80
Kyle Kavanaugh	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 544.00	\$ 163.20

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MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Joseph Lemus	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 519.00	\$ 155.70
Joe Gegaj	01/09/26	.3 Call between KPMG International Team (L. Ng, J. Gegaj, V. Escalante, V. Yu, J. Lemus) and KPMG M&A Team (K. Kavanaugh) to discuss the project to ensure alignment and coordinated execution of tasks, and efficient support of Marelli's objectives.	0.3	\$ 1,088.00	\$ 326.40
Sonia Stricker	01/09/26	0.3 Call with S. Stricker and J. Siegel (KPMG Germany) regarding restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026	0.3	\$ 749.90	\$ 224.97
Julia Siegel	01/09/26	0.3 Call with S. Stricker and J. Siegel (KPMG Germany) regarding restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026	0.3	\$ 474.93	\$ 142.48
Yolapan Seetaraso	01/09/26	.4 Analyzed, as of 1/9, relevant documents received from D. Taylor (KPMG) via email regarding the proposed transaction for Marelli.	0.4	\$ 277.99	\$ 111.20
Joseph Lemus	01/09/26	.5 Analyze, concurrently aggregate tax analyses prepared by the KPMG member firms in several jurisdictions, including KPMG Brazil, Germany, Italy, and Mexico, into a single memorandum, to ensure that the KPMG team leading the transaction with Marelli / EY has a summary document that includes conclusions of KPMG related to the review of EY	0.5	\$ 519.00	\$ 259.50
Yinka Kukoyi	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 1,432.00	\$ 716.00
Serena Xu	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 1,343.00	\$ 671.50
Milind Shah	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 1,462.00	\$ 731.00

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Linda Ng	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 1,386.00	\$ 693.00
Kieran Taylor	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 1,318.00	\$ 659.00
Joseph Lemus	01/09/26	.5 Call with L. Ng, S. Xu, M. Shah, K. Taylor, Y. Kukoyi, J. Lemus (KPMG US) to discuss the scope of the project and the associated planning, including additional factors related to the valuation for Marelli.	0.5	\$ 519.00	\$ 259.50
Valentina Escalante	01/09/26	.5 Communicate via email with KPMG Brazil and KPMG Mexico team to discuss reorganization step plan, with focus on preparation of description of files that are under current analysis to facilitate review from teams	0.5	\$ 1,250.00	\$ 625.00
Joseph Lemus	01/09/26	.5 Preparation of correspondence to be sent to KPMG Member firms in different jurisdictions that includes general background of a certain transaction, steps proposed by EY, as well as documentation that have been prepared for their review, concurrently provided high-level tax commentary related to EY's proposed steps and potential outcomes.	0.5	\$ 519.00	\$ 259.50
Sonia Stricker	01/09/26	0.5 Performed review, as of 1/9, of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026 to prepare comments regarding German tax implications	0.5	\$ 749.90	\$ 374.95
Valentina Escalante	01/09/26	.7 Preparation of e-mail to Latin American member firms with additional clarifications on EY's step plan / including next steps required for All Hands Meeting with Marelli and EY on January 22.	0.7	\$ 1,250.00	\$ 875.00
Dylan Taylor	01/09/26	(1.0) Manager review, as of 1/9, of information tracker / structure deck for Marelli to aggregate comments on the structure deck provided by KPMG member firms to send to S. Xu and L. Ng (KPMG)	1.0	\$ 1,122.00	\$ 1,122.00
Serena Xu	01/09/26	1.9 Continue, as of 1/9, summarizing potential tax issues related to the restructuring plan in order to solicit support / input from member firms via email.	1.9	\$ 1,343.00	\$ 2,551.70

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Joe Gegaj	01/09/26	2.1 Manager review, as of 1/9/26, of draft correspondence to be sent to KPMG Member firms in different jurisdictions - to explain general background of a certain transaction, related steps proposed by EY, documentation that has been prepared for their review, concurrently provided high-level tax commentary related to EY's proposed steps and potential outcomes.	2.1	\$ 1,088.00	\$ 2,284.80
Pacharapong Kaewudom	01/09/26	2.3 Analyzed, as of 1/9, the structure deck received from D. Taylor (KPMG) via email to determine tax consequences regarding Thailand's Partial Business Transfer tax incentives.	2.3	\$ 88.96	\$ 204.60
Afam Meka	01/09/26	2.4 Continued, as of 1/9, to prepare the draft of the transfer pricing study, documenting the analysis performed on the intercompany loan between the U.S. and Japan.	2.4	\$ 1,037.00	\$ 2,488.80
Afam Meka	01/09/26	2.9 Continued, as of earlier on 1/9, to prepare the draft of the transfer pricing study, documenting the analysis performed on the intercompany loan between the U.S. and Japan.	2.9	\$ 1,037.00	\$ 3,007.30
Gabriele Davi	01/09/26	2.9 Working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.9	\$ 354.12	\$ 1,026.94
Donatella Franceschi	01/09/26	2.9 Working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.9	\$ 199.14	\$ 577.50
Carlotta Bertù	01/09/26	2.9 Working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.9	\$ 354.12	\$ 1,026.94
Dylan Taylor	01/09/26	(3.7) Summarized, as of 1/9, all responses received from local country teams regarding the EY deck, including the specific local country tax consequences in order to send to partner for his review	3.7	\$ 1,122.00	\$ 4,151.40
Julia Siegel	01/12/26	0.1 Review, as of 1/12, of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via Email January 8, 2026 to prepare comments regarding German tax implications	0.1	\$ 474.93	\$ 47.49

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Lorenzo Bellavite	01/12/26	.3 Preparation of the email addressing the registration tax implications in Italy for Marelli related to the deeds connected with Italian IP pledges / Italian non-possessory pledges.	0.3	\$ 411.61	\$ 123.48
Alfie Battista	01/12/26	.4 Analyzed, as of 1/12, the EY step plan detailing the proposed steps / initial tax considerations, to request confirmation of EY's tax consequences / identify any additional tax implications not addressed	0.4	\$ 519.00	\$ 207.60
Valentina Escalante	01/12/26	.5 Senior Manager review, as of 1/12, of tax analysis presented by Member Firms in Brazil / Mexico regarding Marelli's reorganization - in order to identify outstanding tax items to be raised as part of discussions with EY, legal counsel and Marelli	0.5	\$ 1,250.00	\$ 625.00
Simon Archer	01/12/26	0.5 Meeting with P. Seroin Joly and S. Archer (KPMG Avocats) to discuss the requested French input for slide deck for Marelli	0.5	\$ 550.76	\$ 275.38
Patrick Seroin Joly	01/12/26	0.5 Meeting with P. Seroin Joly and S. Archer (KPMG Avocats) to discuss the requested French input for slide deck for Marelli	0.5	\$ 839.88	\$ 419.94
Pacharapong Kaew-udom	01/12/26	.8 Discussion with Y. Seetaraso, J. Andes and P. Kaew-udom (KPMG) about background information of the proposed transaction based on D. Taylor's (KPMG) email dated January 9, 2026.	0.8	\$ 88.96	\$ 71.16
John Andes	01/12/26	.8 Discussion with Y. Seetaraso, J. Andes and P. Kaew-udom (KPMG) about background information of the proposed transaction based on D. Taylor's (KPMG) email dated January 9, 2026.	0.8	\$ 667.17	\$ 533.74
Yolapan Seetaraso	01/12/26	.8 Discussion with Y. Seetaraso, J. Andes and P. Kaew-udom (KPMG) about background information of the proposed transaction for Marelli based on D. Taylor's (KPMG) email dated January 9, 2026.	0.8	\$ 277.99	\$ 222.39
Serena Xu	01/12/26	0.9 Email communication with KPMG member firms to respond to their questions regarding the restructuring plan	0.9	\$ 1,343.00	\$ 1,208.70
Oliver Heinsen	01/12/26	1.1 Performed initial review, as of 1/12, of the restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026 to prepare comments regarding German tax implications	1.1	\$ 1,008.19	\$ 1,109.01

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Joe Gegaj	01/12/26	1.3 Manager review, as of 1/12, of the tax analyses prepared by the KPMG member firms in several jurisdictions (i.e., Group 1 of Jurisdictions) to confirm outstanding tax items identified, concurrently drafting follow-up questions / comments as needed for purposes of preparing a consolidated version of the analysis by KPMG.	1.3	\$ 1,088.00	\$ 1,414.40
Lorenzo Bellavite	01/12/26	1.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) to discuss the material received from D. Taylor (KPMG) with focus on the slide deck prepared by EY in order to determine tax impact for Marelli	1.5	\$ 411.61	\$ 617.41
Gabriele Davi	01/12/26	1.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) to discuss the material received from D. Taylor (KPMG) with focus on the slide deck prepared by EY in order to determine tax impact for Marelli	1.5	\$ 354.12	\$ 531.18
Fabio Avenale	01/12/26	1.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) to discuss the material received from D. Taylor (KPMG) with focus on the slide deck prepared by EY in order to determine tax impact for Marelli	1.5	\$ 411.61	\$ 617.41
Carlotta Bertù	01/12/26	1.5 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertu (KPMG) to discuss the material received from D. Taylor (KPMG) with focus on the slide deck prepared by EY in order to determine tax impact for Marelli	1.5	\$ 354.12	\$ 531.18
Lorenzo Bellavite	01/12/26	2.0 Call with L. Bellavite and F. Avenale (KPMG) to discuss the draft of the deeds in connection with Italian IP pledges and Italian non-possessory pledges to determine registration tax impacts for Marelli in Italy received by D. Migliarucci (GTLAW).	2.0	\$ 411.61	\$ 823.22
Fabio Avenale	01/12/26	2.0 Call with L. Bellavite and F. Avenale (KPMG) to discuss the draft of the deeds in connection with Italian IP pledges and Italian non-possessory pledges to determine registration tax impacts for Marelli in Italy received by D. Migliarucci (GTLAW).	2.0	\$ 411.61	\$ 823.22
Gabriele Davi	01/12/26	2.0 Continued, as of 1/12, the working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.0	\$ 354.12	\$ 708.23

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Donatella Franceschi	01/12/26	2.0 Continued, as of 1/12, the working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.0	\$ 199.14	\$ 398.28
Carlotta Bertù	01/12/26	2.0 Continued, as of 1/12, the working session with C. Bertu, D. Franceschi and G. Davi (KPMG) to review the material received from D. Taylor (KPMG) with focus on restructuring step plan prepared by EY, strategic presentation prepared SVP and two excel spreadsheets	2.0	\$ 354.12	\$ 708.23
Joseph Lemus	01/13/26	.2 Prepared memorandum summarizing tax analyses prepared by member firms (KPMG Spain, Japan) to facilitate applicable team's ability to evaluate comprehensive findings.	0.2	\$ 519.00	\$ 103.80
Joseph Lemus	01/13/26	0.2 Prepared follow up email communication to respective firms (KPMG India, Spain, and Morocco) to request additional details needed to complete the tax analysis related to the applicable local tax jurisdiction considerations.	0.2	\$ 519.00	\$ 103.80
Serena Xu	01/13/26	(.5) Call, as of 1/13, with S. Xu and L. Ng (KPMG) to discuss the updated E&Y and SVP restructuring step plan	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/13/26	(.5) Call, as of 1/13, with S. Xu and L. Ng (KPMG) to discuss the updated E&Y and SVP restructuring step plan	0.5	\$ 1,386.00	\$ 693.00
Yinka Kukoyi	01/13/26	(0.5) Call among R. Clark, G. Illuita (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) regarding the reorganization plan for Marelli.	0.5	\$ 1,432.00	\$ 716.00
Serena Xu	01/13/26	(0.5) Call among R. Clark, G. Illuita (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) regarding the reorganization plan for Marelli.	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/13/26	(0.5) Call among R. Clark, G. Illuita (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) regarding the reorganization plan for Marelli.	0.5	\$ 1,386.00	\$ 693.00

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Serena Xu	01/13/26	(0.5) Call on 1/13/26 with S. Xu, D. Taylor, and K. Kavanaugh (KPMG US) to discuss reorganization and next steps to track local country team responses regarding the EY structure deck.	0.5	\$ 1,343.00	\$ 671.50
Kyle Kavanaugh	01/13/26	(0.5) Call on 1/13/26 with S. Xu, D. Taylor, and K. Kavanaugh (KPMG US) to discuss reorganization and next steps to track local country team responses regarding the EY structure deck.	0.5	\$ 544.00	\$ 272.00
Dylan Taylor	01/13/26	(0.5) Call on 1/13/26 with S. Xu, D. Taylor, and K. Kavanaugh (KPMG US) to discuss reorganization and next steps to track local country team responses regarding the EY structure deck.	0.5	\$ 1,122.00	\$ 561.00
Milind Shah	01/13/26	.5 Call on 1/13/26 with L. Ng, M. Shah, K. Taylor, C. Stephens, K. Wright, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the valuation proposal for Marelli	0.5	\$ 1,462.00	\$ 731.00
Linda Ng	01/13/26	.5 Call on 1/13/26 with L. Ng, M. Shah, K. Taylor, C. Stephens, K. Wright, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the valuation proposal for Marelli	0.5	\$ 1,386.00	\$ 693.00
Kevin Wright	01/13/26	.5 Call on 1/13/26 with L. Ng, M. Shah, K. Taylor, C. Stephens, K. Wright, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the valuation proposal for Marelli	0.5	\$ 1,088.00	\$ 544.00
Joseph Lemus	01/13/26	.5 Call on 1/13/26 with L. Ng, M. Shah, K. Taylor, C. Stephens, K. Wright, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the valuation proposal for Marelli	0.5	\$ 519.00	\$ 259.50
Kyle Kavanaugh	01/13/26	0.7 Analyzed, as of 1/13, the EY structure deck outlining transactions with German tax implications for Marelli to prepare the matrix for use with member firms / to support the incorporation of their comments.	0.7	\$ 544.00	\$ 380.80
Serena Xu	01/13/26	.8 Analyzed, as of 1/13, valuation proposal /related considerations to determine potential valuation issues for Marelli	0.8	\$ 1,343.00	\$ 1,074.40
Lorenzo Bellavite	01/13/26	1.0 Working session with L. Bellavite and F. Avenale (KPMG) to review the EY structure deck for Marelli after the preceding call with the Italian KPMG team	1.0	\$ 411.61	\$ 411.61
Fabio Avenale	01/13/26	1.0 Working session with L. Bellavite and F. Avenale (KPMG) to review the EY structure deck for Marelli after the preceding call with the Italian KPMG team	1.0	\$ 411.61	\$ 411.61

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Valentina Escalante	01/13/26	1.4 Preparation of list of questions / preliminary comments on EY's proposed step plan for Marelli to be discussed with KPMG Brazil to confirm alignment with member firm /discuss with them their preliminary thoughts for the "All hands call" schedule to occur on January 22, 2026.	1.4	\$ 1,250.00	\$ 1,750.00
Valentina Escalante	01/13/26	1.6 Analyzed, as of 1/13, the materials sent by EY (excel file with description of steps / potential NOLs identified in the Marelli's entities) to identify red flags / issues on the information presented by EY to Marelli.	1.6	\$ 1,250.00	\$ 2,000.00
Dylan Taylor	01/13/26	(1.7) Prepare, as of 1/13, comments on EY structure deck from US perspective, including open questions to refine what issues should be raised in future discussions regarding direction of the structure	1.7	\$ 1,122.00	\$ 1,907.40
Simon Archer	01/13/26	1.7 Analyzed, as of 1/13, EY's structure memo / Marelli info memorandum to determine French tax consequences	1.7	\$ 550.76	\$ 936.29
Andrzej Zyga	01/13/26	1.7 Manager review, as of 1/13, of the proposed slide deck of restructuring step plan for Marelli.	1.7	\$ 455.00	\$ 773.50
Joe Gegaj	01/13/26	1.9 Continued Manager review, as of 1/13, of the tax analyses prepared by the KPMG member firms in several jurisdictions (i.e., Group 2 of jurisdictions) to confirm outstanding tax items, concurrently drafting follow-up questions / comments as needed for purposes of preparing a consolidated version of the analysis by KPMG	1.9	\$ 1,088.00	\$ 2,067.20
Valentina Escalante	01/13/26	2.0 Analyzed, as of 1/13, the restructuring step plan of Marelli entities located in Brazil to identify potential red flags / issues in the steps proposed by EY prior to discussion with KPMG member firm in Brazil.	2.0	\$ 1,250.00	\$ 2,500.00
Julia Siegel	01/13/26	2.2 Continue, as of 1/13, review of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email January 8, 2026 to prepare comments regarding German tax implications	2.2	\$ 474.93	\$ 1,044.85
Alexandru Dobrin	01/13/26	(2.3) Performed Manager review, as of 1/13, of the slide deck prepared by EY regarding the proposed reorganization of the Marelli Group to determine tax consequences in Romania	2.3	\$ 308.29	\$ 709.07

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George Boca	01/13/26	(2.8) Performed Associate Manager review, as of 1/13, of the slide deck prepared by EY regarding the proposed reorganization of the Marelli Group, with particular focus on the Romanian entities / identification of tax red flags, including verification of applicable Romanian tax provisions / relevant Double Taxation Treaties.	2.8	\$ 266.63	\$ 746.56
Gabriele Davi	01/13/26	3.9 Working session with D. Franceschi, G. Davi and C. Bertu (KPMG) to discuss/ review the EY structure deck in connection to the Italian tax impacts of the step plan for Marelli.	3.9	\$ 354.12	\$ 1,381.06
Donatella Franceschi	01/13/26	3.9 Working session with D. Franceschi, G. Davi and C. Bertu (KPMG) to discuss/ review the EY structure deck in connection to the Italian tax impacts of the step plan for Marelli.	3.9	\$ 199.14	\$ 776.64
Carlotta Bertù	01/13/26	3.9 Working session with D. Franceschi, G. Davi and C. Bertu (KPMG) to discuss/ review the EY structure deck in connection to the Italian tax impacts of the step plan for Marelli.	3.9	\$ 354.12	\$ 1,381.06
Valentina Escalante	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,250.00	\$ 375.00
Sonia Stricker	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 749.90	\$ 224.97

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Name	Date	Description	Hours	Rate	Amount
Simon Archer	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 550.76	\$ 165.23
Serena Xu	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,343.00	\$ 402.90
Radoslav Kratky	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 474.93	\$ 142.48

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MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Patrick Seroin Joly	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 839.88	\$ 251.96
Oliver Heinsen	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,008.19	\$ 302.46
Michael Smith	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,190.00	\$ 357.00

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MARELLI AUTOMOTIVE LIGHTING USA LLC

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Name	Date	Description	Hours	Rate	Amount
Lorenzo Bellavite	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 411.61	\$ 123.48
Linda Ng	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,386.00	\$ 415.80
Kyle Kavanaugh	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 544.00	\$ 163.20

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Name	Date	Description	Hours	Rate	Amount
Joseph Lemus	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 519.00	\$ 155.70
Joe Gegaj	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,088.00	\$ 326.40
Gabriele Davi	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 354.12	\$ 106.24

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Name	Date	Description	Hours	Rate	Amount
Fabio Avenale	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 411.61	\$ 123.48
Dylan Taylor	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,122.00	\$ 336.60
Celal Kupeli	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 420.00	\$ 126.00

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Name	Date	Description	Hours	Rate	Amount
Carlotta Bertù	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 354.12	\$ 106.24
Alfie Battista	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 519.00	\$ 155.70
John Addison	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,615.00	\$ 484.50

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Name	Date	Description	Hours	Rate	Amount
Nithyashri Lakshminarasimhan	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,375.05	\$ 412.52
Dragos Nicolae	01/14/26	Meeting with A. Dobrin, G. Boca, D. Nicolae (partial attendance) (KPMG) to discuss EY's high-level assessment set out in the slide deck regarding the Romanian entities and to identify key additional aspects to be incorporated into the feedback to be provided to the KPMG US team.	0.4	\$ 374.95	\$ 149.98
Simon Archer	01/14/26	0.5 Meeting with P. Seroin Joly and S. Archer (KPMG Avocats) to prepare the coordination call with all countries to discuss the alignment on the review of the proposed slide-deck step plan for Marelli	0.5	\$ 550.76	\$ 275.38
Patrick Seroin Joly	01/14/26	0.5 Meeting with P. Seroin Joly and S. Archer (KPMG Avocats) to prepare the coordination call with all countries to discuss the alignment on the review of the proposed slide-deck step plan for Marelli	0.5	\$ 839.88	\$ 419.94
Dylan Taylor	01/14/26	(0.7) Aggregated, as of 1/14, the information necessary for member firms to provide more detailed feedback on the Marelli structure deck.	0.7	\$ 1,122.00	\$ 785.40
Michael Smith	01/14/26	.7 Review, as of 1/14, the EY step plan from a UK tax perspective to identify items for further review within the proposed steps.	0.7	\$ 1,190.00	\$ 833.00
Kyle Kavanaugh	01/14/26	0.8 Continued, as of 1/14, preparation of the matrix file by analyzing the EY step-deck / restructuring analysis covering transactions with UK and US tax consequences, to support member firm coordination / integration of their comments.	0.8	\$ 544.00	\$ 435.20

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MARELLI AUTOMOTIVE LIGHTING USA LLC

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Name	Date	Description	Hours	Rate	Amount
Kyle Kavanaugh	01/14/26	0.8 Continued, as of 1/14, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis covering transactions with Argentinian and Brazilian tax consequences, to support member firm coordination / integration of their comments.	0.8	\$ 544.00	\$ 435.20
Valentina Escalante	01/14/26	.9 Email communication with KPMG Mexico and KPMG Brazil regarding reviewing E&Y's draft of emergence transaction step plan to provide comments regarding local tax considerations.	0.9	\$ 1,250.00	\$ 1,125.00
Joseph Lemus	01/14/26	1.0 Detailed email communication with the remaining KPMG member firms regarding outstanding analyses to be provided / to confirm when the analysis will be provided.	1.0	\$ 519.00	\$ 519.00
Julia Siegel	01/14/26	1.1 Continue, as of 1/14, review of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026 to prepare comments regarding German tax implications	1.1	\$ 474.93	\$ 522.43
Valentina Escalante	01/14/26	1.1 Senior Manager review, as of 1/14, of correspondence between Kirkland and EY on the step plan proposed by EY to identify EY's comments to Kirkland's impressions / questions on EY's deck.	1.1	\$ 1,250.00	\$ 1,375.00
Donatella Franceschi	01/14/26	Continued working session with D. Franceschi (partial), G. Davi and C. Bertu (KPMG) to review the EY structure deck in connection to the Italian tax impacts of the step plan.	1.2	\$ 199.14	\$ 238.97
Valentina Escalante	01/14/26	1.4 Senior Manager review, as of 1/14, of proposed steps for Mexican restructuring to prepare a list of preliminary questions on EY's proposal for discussion with member firm in Mexico	1.4	\$ 1,250.00	\$ 1,750.00
George Boca	01/14/26	(1.5) Meeting with A. Dobrin, G. Boca, D. Nicolae (partial attendance) (KPMG) to discuss EY's high-level assessment set out in the slide deck regarding the Romanian entities and to identify key additional aspects to be incorporated into the feedback to be provided to the KPMG US team.	1.5	\$ 266.63	\$ 399.94
Alexandru Dobrin	01/14/26	(1.5) Meeting with A. Dobrin, G. Boca, D. Nicolae (partial attendance) (KPMG) to discuss EY's high-level assessment set out in the slide deck regarding the Romanian entities and to identify key additional aspects to be incorporated into the feedback to be provided to the KPMG US team.	1.5	\$ 308.29	\$ 462.44

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Bartosz Koziol	01/14/26	1.5 Analyzed, as of 1/14, the proposed slide deck of restructuring step plan for Marelli to determine consequences from the Polish tax perspective.	1.5	\$ 364.00	\$ 546.00
Joseph Lemus	01/14/26	1.5 Continued (same day) to review, concurrently aggregate member firm analyses (KPMG Japan, Turkey, Argentina, Korea, etc.) into a separate memorandum where all relevant local tax considerations for each transaction step outlined in the EY deck are summarized.	1.5	\$ 519.00	\$ 778.50
Dylan Taylor	01/14/26	(1.6) Managerial review, a of 1/14, of feedback/comments received from member firms related to the structure deck for Marelli to provide summary to S. Xu (KPMG)	1.6	\$ 1,122.00	\$ 1,795.20
Joe Gegaj	01/14/26	1.7 Communicate via email with certain member firms (Argentina, Czech, Germany, Indonesia, Italy, Korea, Malaysia, Romania, Slovakia, Spain, and Turkey KPMG member firms) regarding the feasibility of step plan and obtain input on potential complications due to local tax law	1.7	\$ 1,088.00	\$ 1,849.60
Joseph Lemus	01/14/26	1.8 Review, concurrently aggregate member firm analyses (KPMG Japan, Turkey, Argentina, Korea) into a separate memorandum where all relevant local tax considerations for each transaction step outlined in the EY deck are summarized	1.8	\$ 519.00	\$ 934.20
Ewelina Brugger	01/14/26	2.4 Analyzed, as of 1/14, the proposed slide deck of restructuring step plan for Marelli to assess the implications from a Polish tax perspective.	2.4	\$ 364.00	\$ 873.60
Sonia Stricker	01/14/26	2.4 Continue, as of 1/14, review of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026, concurrently reviewing comments prepared by J. Siegel (KPMG Germany)	2.4	\$ 749.90	\$ 1,799.75
Patcharapong Kaewudom	01/14/26	2.6 Preparation, as of 1/14, of the initial draft of tax consequences regarding the proposed Mareilli transactions to be sent to Y. Seetaraso and J. Andes (KPMG) for review	2.6	\$ 88.96	\$ 231.29
Gabriele Davi	01/14/26	2.9 Continued working session with D. Franceschi (partial), G. Davi and C. Bertu (KPMG) to review the EY structure deck in connection to the Italian tax impacts of the Marelli step plan.	2.9	\$ 354.12	\$ 1,026.94

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Name	Date	Description	Hours	Rate	Amount
Carlotta Bertù	01/14/26	2.9 Continued working session with D. Franceschi (partial), G. Davi and C. Bertu (KPMG) to review the EY structure deck in connection to the Italian tax impacts of the Marelli step plan.	2.9	\$ 354.12	\$ 1,026.94
Alfie Battista	01/15/26	.2 Senior Associate review, as of 1/15, of the tax analyses prepared by the KPMG member firms in several jurisdictions (Spain, Italy, Germany, Brazil, Mexico) to confirm outstanding tax items to be addressed, concurrently drafting questions / comments - for purposes of preparing a consolidated version of the analysis by KPMG	0.2	\$ 519.00	\$ 103.80
Mariusz Kulagowski	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 546.00	\$ 163.80
Serena Xu	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,343.00	\$ 402.90
Ricardo Lopez	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 666.57	\$ 199.97

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Name	Date	Description	Hours	Rate	Amount
Melis Buyukerk	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 280.00	\$ 84.00
Joe Gegaj	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,088.00	\$ 326.40
Dylan Taylor	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 1,122.00	\$ 336.60
Bartosz Koziol	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 364.00	\$ 109.20

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Name	Date	Description	Hours	Rate	Amount
Andrzej Zyga	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 455.00	\$ 136.50
Alfie Battista	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 519.00	\$ 155.70
Yasmine Faiz	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 194.00	\$ 58.20
George Boca	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 266.63	\$ 79.99

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Name	Date	Description	Hours	Rate	Amount
Alexandru Dobrin	01/15/26	.3 Call on 1/15/26 with J. Gegaj, A. Zyga, A. Dobrin, M. Kulagowski, M. Buyukerk, G. Boca, R. Lopez Rubio, Y. Faiz, B. Koziol, S. Xu, D. Taylor, A. Battista (KPMG) regarding aligning on the review of the proposed slide-deck step plan, including discussion of responsibilities, with a focus on tax, legal, regulatory or timing considerations for this initial round, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 308.29	\$ 92.49
Valentina Escalante	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 1,250.00	\$ 375.00
Serena Xu	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 1,343.00	\$ 402.90
Linda Ng	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 1,386.00	\$ 415.80

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Kyle Kavanaugh	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 544.00	\$ 163.20
Joe Gegaj	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 1,088.00	\$ 326.40
Dylan Taylor	01/15/26	.3 Call on 1/15/26 with L. Ng, V. Escalante, J. Gegaj, K. Kavanaugh, D. Taylor, S. Xu (KPMG US) and C. Ye, S. Leung (KPMG China) regarding the review of the proposed slide-deck step plan, including discussion of review, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, discussion on specific factors such as valuation considerations, and addressing any outstanding questions and concerns from the China team.	0.3	\$ 1,122.00	\$ 336.60
Valentina Escalante	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 1,250.00	\$ 500.00

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Name	Date	Description	Hours	Rate	Amount
Serena Xu	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 1,343.00	\$ 537.20
Michel Sanchez	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 969.00	\$ 387.60
Linda Ng	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 1,386.00	\$ 554.40
Joseph Lemus	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 519.00	\$ 207.60

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Name	Date	Description	Hours	Rate	Amount
Joe Gegaj	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 1,088.00	\$ 435.20
Armando Lara	01/15/26	.4 Call on 1/15/26 with L. Ng, S. Xu, V. Escalante, J. Gegaj, J. Lemus, A. Lara, M. Sanchez O'Sullivan (KPMG) to discuss preliminary Mexican local tax observations with respect to the EY slide deck proposal for Marelli, focus on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.4	\$ 969.00	\$ 387.60
Nithyashri Lakshminarasimhan	01/15/26	.7 Senior Manager review, as of 1/15, of the slides related to the proposed step plan for Marelli, prepared by M. Smith (KPMG) to be sent to for J. Addison (KPMG) for review	0.7	\$ 1,375.05	\$ 962.54
Valentina Escalante	01/15/26	1.1 Senior Manager review, as of 1/15, of steps involving Argentina reorganization to prepare initial findings vs. EY step plan report.	1.1	\$ 1,250.00	\$ 1,375.00
Serena Xu	01/15/26	1.3 Continued, as of 1/15 to summarize potential tax considerations, based on SVP restructuring plan / E&Y restructuring transaction steps	1.3	\$ 1,343.00	\$ 1,745.90
Kyle Kavanaugh	01/15/26	1.3 Continued, as of 1/15, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis focusing on transactions with Brazilian, Chinese, and Czech tax consequences, to support member firm coordination / integration of their comments.	1.3	\$ 544.00	\$ 707.20
Serena Xu	01/15/26	1.7 Continued, as of 1/15, to analyze valuation proposal /related considerations to determine potential valuation issues for Marelli	1.7	\$ 1,343.00	\$ 2,283.10
John Addison	01/15/26	1.7 Partner review, as of 1/15, of the comments prepared by M. Smith and N. Lakshminarasimhan (KPMG) related to the proposed step plan for Marelli prepared by EY.	1.7	\$ 1,615.00	\$ 2,745.50

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Dylan Taylor	01/15/26	(2.0) Manager review, as of 1/15, of comments on the EY structure deck for Marelli from a U.S. perspective, concurrently incorporated responses to KE questions.	2.0	\$ 1,122.00	\$ 2,244.00
Lorenzo Bellavite	01/15/26	2.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù (KPMG) to share the outcome of the analysis on the EY structure deck for Marelli and observations to be shared with the KPMG US team.	2.0	\$ 411.61	\$ 823.22
Gabriele Davi	01/15/26	2.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù (KPMG) to share the outcome of the analysis on the EY structure deck for Marelli and observations to be shared with the KPMG US team.	2.0	\$ 354.12	\$ 708.23
Fabio Avenale	01/15/26	2.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù (KPMG) to share the outcome of the analysis on the EY structure deck for Marelli and observations to be shared with the KPMG US team.	2.0	\$ 411.61	\$ 823.22
Carlotta Bertù	01/15/26	2.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù (KPMG) to share the outcome of the analysis on the EY structure deck for Marelli and observations to be shared with the KPMG US team.	2.0	\$ 354.12	\$ 708.23
Oliver Heinsen	01/15/26	2.0 Partner review, as of 1/15, of restructuring step plan prepared by EY, provided by D. Taylor (KPMG US) via email on January 8, 2026, concurrently reviewing related comments prepared by J. Siegel and S. Stricker (KPMG Germany)	2.0	\$ 1,008.19	\$ 2,016.39
Gabriele Davi	01/15/26	2.0 Working session with C. Bertu and G. Davi (KPMG) to prepare the findings for distribution to the KPMG US team, summarizing red flags identified by the Italian KPMG tax team in their review of the EY structure deck prepared for Marelli.	2.0	\$ 354.12	\$ 708.23
Carlotta Bertù	01/15/26	2.0 Working session with C. Bertu and G. Davi (KPMG) to prepare the findings for distribution to the KPMG US team, summarizing red flags identified by the Italian KPMG tax team in their review of the EY structure deck prepared for Marelli.	2.0	\$ 354.12	\$ 708.23
Sonia Stricker	01/16/26	0.3 Call with J. Siegel and S. Stricker (KPMG Germany) regarding comments from O. Heinsen (KPMG Germany) following the partner review of the restructuring step plan.	0.3	\$ 749.90	\$ 224.97
Julia Siegel	01/16/26	0.3 Call with J. Siegel and S. Stricker (KPMG Germany) regarding comments from O. Heinsen (KPMG Germany) following the partner review of the restructuring step plan.	0.3	\$ 474.93	\$ 142.48

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Name	Date	Description	Hours	Rate	Amount
Valentina Escalante	01/16/26	.6 Prepared, as of 1/16, a list of potential items related to preliminary findings on the step plan for discussion with KPMG Brazil	0.6	\$ 1,250.00	\$ 750.00
Valentina Escalante	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 1,250.00	\$ 875.00
Nathalia Sellmann	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 158.28	\$ 110.79
Linda Ng	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 1,386.00	\$ 970.20
Laura Santos	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 448.01	\$ 313.61
Joseph Lemus	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 519.00	\$ 363.30

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Name	Date	Description	Hours	Rate	Amount
Ericson Amaral	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 603.60	\$ 422.52
Dylan Taylor	01/16/26	.7 Call on 1/16/26 with L. Ng, V. Escalante, D. Taylor, J. Lemus, N. Sellmann, L. Santos, E. Amaral (KPMG) to discuss preliminary Brazilian local tax observations with respect to the EY slide deck proposal, focusing on regulatory considerations and legal requirements that may impact feasibility of proposed step plan for this initial round, and align on any questions arising from the initial review.	0.7	\$ 1,122.00	\$ 785.40
Kyle Kavanaugh	01/16/26	.8 Continued, as of 1/16, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis focusing on transactions with Mexican and Malaysian tax consequences, to support member firm coordination / integration of their comments.	0.8	\$ 544.00	\$ 435.20
Valentina Escalante	01/16/26	.8 Performed Senior Manager review, as of 1/16, of comments provided by KPMG Italy regarding potential items for consideration from an Italian perspective on the EY structure deck for Marelli, in order to prepare follow-up questions addressing concerns raised by the team.	0.8	\$ 1,250.00	\$ 1,000.00
Lorenzo Bellavite	01/16/26	1.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù to review and finalize the email to be sent to the KPMG US team, including confirmation of the red flags for Marelli identified in the EY structure deck.	1.0	\$ 411.61	\$ 411.61
Gabriele Davi	01/16/26	1.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù to review and finalize the email to be sent to the KPMG US team, including confirmation of the red flags for Marelli identified in the EY structure deck.	1.0	\$ 354.12	\$ 354.12
Fabio Avenale	01/16/26	1.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù to review and finalize the email to be sent to the KPMG US team, including confirmation of the red flags for Marelli identified in the EY structure deck.	1.0	\$ 411.61	\$ 411.61

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Name	Date	Description	Hours	Rate	Amount
Carlotta Bertù	01/16/26	1.0 Call with L. Bellavite, F. Avenale, G. Davi, C. Bertù to review and finalize the email to be sent to the KPMG US team, including confirmation of the red flags for Marelli identified in the EY structure deck.	1.0	\$ 354.12	\$ 354.12
Kyle Kavanaugh	01/16/26	1.2 Continued, as of 1/16, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis focusing on transactions with Polish, Korean and Moroccan tax consequences, to support member firm coordination / integration of their comments.	1.2	\$ 544.00	\$ 652.80
Yolapan Seetaraso	01/16/26	1.2 Review, concurrently revised, as of 1/16, the first draft of tax consequences with respect to the proposed transactions for Marelli.	1.2	\$ 277.99	\$ 333.59
Dylan Taylor	01/16/26	(1.5) Analyzed, as of 1/16, comments provided by KPMG Italy on the EY structure deck in order to provide consolidated feedback to the U.S. team.	1.5	\$ 1,122.00	\$ 1,683.00
Patcharapong Kaewudom	01/16/26	1.8 Preparation, as of 1/16, of the second draft of the tax consequences regarding the proposed transactions for Marelli in accordance with comments provided by J. Andes (KPMG)	1.8	\$ 88.96	\$ 160.12
Kyle Kavanaugh	01/16/26	1.9 Continued, as of 1/16, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis focusing on transactions with Romanian, Slovakian, Thai, and Turkish tax consequences, to support member firm coordination / integration of their comments.	1.9	\$ 544.00	\$ 1,033.60
Jimena Navarro	01/16/26	2.1 Analyzed, as of 1/16, the step plan, to determine potential Mexican local tax implications for Marelli	2.1	\$ 364.00	\$ 764.40
Bartosz Koziol	01/16/26	2.2 Review / refine, as of 1/16, the comments on the restructuring step plan for Marelli from Polish tax perspective documented by E. Brugger (KPMG)	2.2	\$ 364.00	\$ 800.80
Kyle Kavanaugh	01/16/26	2.6 Continued, as of 1/16, preparation of the matrix file by reviewing the EY step-deck / restructuring analysis focusing on transactions with Romanian, Japanese, Italian, Indian, French, and Spanish tax consequences, to support member firm coordination / integration of their comments.	2.6	\$ 544.00	\$ 1,414.40
Eva Barbieri	01/16/26	3.0 Performed research, as of 1/16, using France's public legal data platform to verify the bankruptcy status / current shareholders of the French entities, ensuring accuracy of EY's organizational chart prepared for Marelli.	3.0	\$ 294.13	\$ 882.38

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Ewelina Brugger	01/16/26	3.6 Drafted the comments on the restructuring-step plan, assessing it from a Polish tax perspective, to send to B. Koziol (KPMG).	3.6	\$ 364.00	\$ 1,310.40
John Andes	01/16/26	3.9 Review, concurrently provide comments, as of 1/16, on the initial draft of the tax consequences regarding the proposed transactions for Marelli.	3.9	\$ 667.17	\$ 2,601.96
Valentina Escalante	01/18/26	0.5 Senior Manager communication with KPMG member firms to inquire about their input on EY's proposed step plan.	0.5	\$ 1,250.00	\$ 625.00
George Boca	01/18/26	(2.4) Prepared, as of 1/18, tax comments regarding the envisaged reorganizations affecting the Romanian entities of Marelli.	2.4	\$ 266.63	\$ 639.91
Lorenzo Bellavite	01/19/26	0.2 Call with F. Avenale and L. Bellavite (KPMG) to discuss the response to the follow up email received by L. Ng (KPMG US) on 01/19/2026 regarding the proposed slide-deck step plan for Marelli.	0.2	\$ 411.61	\$ 82.32
Fabio Avenale	01/19/26	0.2 Call with F. Avenale and L. Bellavite (KPMG) to discuss the response to the follow up email received by L. Ng (KPMG US) on 01/19/2026 regarding the proposed slide-deck step plan for Marelli.	0.2	\$ 411.61	\$ 82.32
Lorenzo Bellavite	01/19/26	.5 Call with F. Avenale and L. Bellavite (KPMG) to discuss the response to the follow-up email received from V. Escalante (KPMG US) on 01/18/2026 regarding the proposed slide-deck step plan for Marelli.	0.5	\$ 411.61	\$ 205.80
Fabio Avenale	01/19/26	.5 Call with F. Avenale and L. Bellavite (KPMG) to discuss the response to the follow-up email received from V. Escalante (KPMG US) on 01/18/2026 regarding the proposed slide-deck step plan for Marelli.	0.5	\$ 411.61	\$ 205.80
Michel Sanchez	01/19/26	.5 Call with J. Navarro, A. Lara, M. Sanchez, and J. Turanzas (KPMG) to discuss the Mexican local tax implications on the step plan for Marelli	0.5	\$ 969.00	\$ 484.50
Juan Turanzas	01/19/26	.5 Call with J. Navarro, A. Lara, M. Sanchez, and J. Turanzas (KPMG) to discuss the Mexican local tax implications on the step plan for Marelli	0.5	\$ 565.00	\$ 282.50
Jimena Navarro	01/19/26	.5 Call with J. Navarro, A. Lara, M. Sanchez, and J. Turanzas (KPMG) to discuss the Mexican local tax implications on the step plan for Marelli	0.5	\$ 364.00	\$ 182.00
Armando Lara	01/19/26	.5 Call with J. Navarro, A. Lara, M. Sanchez, and J. Turanzas (KPMG) to discuss the Mexican local tax implications on the step plan for Marelli	0.5	\$ 969.00	\$ 484.50

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Joseph Lemus	01/19/26	.5 Compiled, as of 1/19, stockholders' equity data for each entity within the Marelli group to create a summary identifying solvent entities / their respective countries.	0.5	\$ 519.00	\$ 259.50
Joseph Lemus	01/19/26	.5 Prepared, as of 1/19, a summary of solvent / insolvent entities using the compiled equity data, including each entity's associated country, to identify potential additional tax considerations by jurisdiction	0.5	\$ 519.00	\$ 259.50
Mariusz Kulagowski	01/19/26	.5 Senior Manager review, as of 1/19, of the proposed slide deck of restructuring step plan for Marelli.	0.5	\$ 546.00	\$ 273.00
Simon Archer	01/19/26	0.8 Call with S. Archer and E. Barbieri (KPMG) to discuss collected information regarding the bankruptcy status / current shareholders of the French entities.	0.8	\$ 550.76	\$ 440.61
Eva Barbieri	01/19/26	0.8 Call with S. Archer and E. Barbieri (KPMG) to discuss collected information regarding the bankruptcy status / current shareholders of the French entities.	0.8	\$ 294.13	\$ 235.30
Alexandru Dobrin	01/19/26	(0.9) Performed Manager-level review, as of 1/19, of the tax comments relating to the envisaged reorganization affecting the Romanian entities of Marelli, received from G. Boca (KPMG), concurrently provided feedback on required amendments to the deliverable.	0.9	\$ 308.29	\$ 277.46
Andrzej Zyga	01/19/26	1.0 Revised, as of 1/19, comments regarding restructuring step plan to send to M. Kulagowski (KPMG) for review.	1.0	\$ 455.00	\$ 455.00
Carlotta Bertù	01/19/26	1.1 Preparation of responses to the additional comments received from L. Ng (KPMG US) on 01/19/2026 regarding the proposed slide-deck step plan for Marelli.	1.1	\$ 354.12	\$ 389.53
Sonia Stricker	01/19/26	1.1 Senior Manager Review, as of 1/19, of the summary prepared by J. Siegel (KPMG) regarding main findings of KPMG Germany related to restructuring step plan, to be sent to KPMG US	1.1	\$ 749.90	\$ 824.88
Mariusz Kulagowski	01/19/26	1.2 Continued Senior Manager review, as of earlier on 1/19, of the proposed slide deck of restructuring step plan for Marelli to revise comments regarding the same.	1.2	\$ 546.00	\$ 655.20

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Oliver Heinsen	01/19/26	1.2 Partner review, as of 1/19, of the summary prepared by J. Siegel (KPMG) outlining KPMG Germany's findings related to the restructuring step plan, for submission to KPMG US.	1.2	\$ 1,008.19	\$ 1,209.83
Carlotta Bertù	01/19/26	1.9 Preparation of responses to the follow-up email received from V. Escalante (KPMG US) on 01/18/2026 regarding the proposed slide-deck step plan.	1.9	\$ 354.12	\$ 672.82
Yolapan Seetaraso	01/19/26	2.3 Call with J. Andes and Y. Seetaraso (KPMG) to review and discuss the second draft (final) of tax consequences regarding the proposed transactions for Marelli	2.3	\$ 277.99	\$ 639.37
John Andes	01/19/26	2.3 Call with J. Andes and Y. Seetaraso (KPMG) to review and discuss the second draft (final) of tax consequences regarding the proposed transactions for Marelli	2.3	\$ 667.17	\$ 1,534.49
Valentina Escalante	01/19/26	2.4 Senior manager review, as of 1/19, of initial findings provided by KPMG Member firms on EY's proposed reorganization plan for Marelli to prepare follow up requests to be sent to member firms	2.4	\$ 1,250.00	\$ 3,000.00
Julia Siegel	01/19/26	3.8 Preparation, as of 1/19, of a summary of KPMG Germany's key findings, following their review of the EY-prepared restructuring step plan for submission to KPMG US, based on materials provided by D. Taylor (KPMG US) via email on January 8, 2026.	3.8	\$ 474.93	\$ 1,804.75
Lorenzo Bellavite	01/20/26	0.1 Review of the response to the follow up email received by G. Gegaj (KPMG US) on 01/20/2026 regarding the proposed slide-deck step plan.	0.1	\$ 411.61	\$ 41.16
Alexandru Dobrin	01/20/26	(0.3) Performed Manager review, as of 1/20, of the tax comments relating to the Romanian entities of Marelli, received from G. Boca (KPMG) on January 20, 2026.	0.3	\$ 308.29	\$ 92.49
Vivian Yu	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 544.00	\$ 163.20
Serena Xu	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 1,343.00	\$ 402.90

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Linda Ng	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 1,386.00	\$ 415.80
Kyle Kavanaugh	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 544.00	\$ 163.20
Joseph Lemus	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 519.00	\$ 155.70
Joe Gegaj	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 1,088.00	\$ 326.40
Dylan Taylor	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 1,122.00	\$ 336.60
Alfie Battista	01/20/26	.3 Call on 1/20/26 with L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, K. Kavanaugh, V. Yu, J. Lemus (KPMG US) to discuss responses related to the key jurisdictions and next steps for analyzing each country's comments related to the EY draft step plan.	0.3	\$ 519.00	\$ 155.70
Simon Archer	01/20/26	.4 Email communication with V. Escalante (KPMG US) to address the French tax comments related to the contemplated Marelli restructuring.	0.4	\$ 550.76	\$ 220.30
Seth Salenger	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,088.00	\$ 544.00

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Serena Xu	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,343.00	\$ 671.50
Milind Shah	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,462.00	\$ 731.00
Linda Ng	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,386.00	\$ 693.00
Kieran Taylor	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,318.00	\$ 659.00
Kevin Wright	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,088.00	\$ 544.00

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Joseph Lemus	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 519.00	\$ 259.50
Carson Hollingsworth	01/20/26	.5 Call on 1/20/26 with L. Ng, S. Xu, M. Shah, K. Taylor, C. Stephens, K. Wright, S. Salenger, C. Hollingsworth, S. Speyer, D. Sironi, A. Visci, J. Lemus (KPMG) to discuss and review the scope of work related to the valuation proposal, and to coordinate and align on the respective responsibilities for member firm correspondence as well as the preparation of the draft slide deck presentation.	0.5	\$ 1,250.00	\$ 625.00
Serena Xu	01/20/26	.5 Call with R. Clark. G. Illuita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) to discuss the agenda and transaction steps for all hands meeting on Thursday	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/20/26	.5 Call with R. Clark. G. Illuita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) to discuss the agenda and transaction steps for all hands meeting on Thursday	0.5	\$ 1,386.00	\$ 693.00
Carlotta Bertù	01/20/26	.5 Drafted response to the follow-up email received from G. Gegaj (KPMG US) on 01/20/2026 regarding the proposed slide-deck step plan.	0.5	\$ 354.12	\$ 177.06
Eray Buyukseban	01/20/26	.5 Partner review, as of 1/20, of the comments on the EY report regarding the Marelli asset sale	0.5	\$ 455.00	\$ 227.50
Akram Faraji	01/20/26	.5 Performed a Director-level review, as of 1/20, of KPMG Morocco's inputs arising from EY's commentary on tax considerations in the Marelli step plan.	0.5	\$ 412.00	\$ 206.00
Akram Faraji	01/20/26	.5 Performed Director-level review, as of 1/20, of Moroccan tax considerations outlined by EY in the step plan for Marelli	0.5	\$ 412.00	\$ 206.00
Karolina Debska	01/20/26	.5 Performed Partner review, as of 1/20, of the comments regarding restructuring step plan for Marelli	0.5	\$ 728.00	\$ 364.00

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Joseph Lemus	01/20/26	.5 Summarized, as of 1/20, tax analysis of the LATAM discussions, including the next steps tax analysis to be provided by the LATAM member firms.	0.5	\$ 519.00	\$ 259.50
Daniel Pana	01/20/26	(0.6) Performed Partner review, as of 1/20, of the tax comments relating to the Romanian entities of Marelli, received from A. Dobrin (KPMG) on January 20, 2026.	0.6	\$ 458.27	\$ 274.96
George Boca	01/20/26	(0.6) Prepared, as of 1/20, amendments to the tax comments regarding the envisaged reorganizations affecting the Romanian entities of Marelli, in line with the feedback received from A. Dobrin (KPMG) on January 19, 2026.	0.6	\$ 266.63	\$ 159.98
Patrick Seroin Joly	01/20/26	0.8 Perform partner review, as of 1/20, of the Excel file summarizing the expected French tax consequences of the contemplated restructuring for Marelli.	0.8	\$ 839.88	\$ 671.91
Joe Gegaj	01/20/26	.9 Analyzed, as of 1/20, member firms' initial comments based on their review of the initial Marelli step plan to determine if provided responses adequately address step plan feasibility	0.9	\$ 1,088.00	\$ 979.20
Jimena Navarro	01/20/26	.9 Performed manager review, as of 1/20, of comments regarding the Mexican local tax implications on the Marelli step plan in preparation for the email to be sent to the KPMG US team.	0.9	\$ 364.00	\$ 327.60
Celal Kupeli	01/20/26	1.0 Analyzed, as of 1/20, concurrently reviewed the comments received from M. Buyukerk (KPMG) on the EY report regarding Marelli the asset sale	1.0	\$ 420.00	\$ 420.00
Yassmine Faiz	01/20/26	1.0 Revised, as of 1/20, the draft of Moroccan tax comments for Marelli based on further analysis of EY's positions following initial review	1.0	\$ 194.00	\$ 194.00
Joe Gegaj	01/20/26	1.0 Summarized, as of 1/20, comments provided by KPMG member firms into summary tracker to support analysis of member firm positions on the Marelli step-plan feasibility	1.0	\$ 1,088.00	\$ 1,088.00
Simon Archer	01/20/26	1.3 Prepared, as of 1/20, the Excel file summarizing the expected French tax consequences of the contemplated restructuring.	1.3	\$ 550.76	\$ 715.98
Joe Gegaj	01/20/26	1.5 Identifying, as of 1/20, critical comments regarding regulatory / timing considerations to determine factors that could cause potential issues with proposed steps for the Marelli restructuring.	1.5	\$ 1,088.00	\$ 1,632.00

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Kyle Kavanaugh	01/20/26	1.6 Summarized, as of 1/20, tax analysis / member firm comments from multiple jurisdictions, with focus on China, Italy, Brazil, Mexico, and Spain, into a country coordination chart for use by the KPMG US team in presenting the information to Marelli the following day.	1.6	\$ 544.00	\$ 870.40
Kyle Kavanaugh	01/20/26	1.9 Continued, as of earlier on 1/20, to summarize tax analysis / member firm comments from multiple jurisdictions, with focus on China, Italy, Brazil, Mexico, and Spain, into a country coordination chart for use by the KPMG US team in presenting the information to Marelli the following day.	1.9	\$ 544.00	\$ 1,033.60
Aymane Massou	01/20/26	1.9 Performed a Manager-level review, as of 1/20, of KPMG Morocco's inputs to ensure consistency / alignment prior to escalation for Director-level review.	1.9	\$ 296.00	\$ 562.40
Aymane Massou	01/20/26	2.1 Analyzed, as of 1/20, the Marelli step plan to determine the Moroccan tax considerations	2.1	\$ 296.00	\$ 621.60
Joseph Lemus	01/20/26	2.1 Prepared, as of 1/20, an updated summary tracker by re-analyzing the member-firm analytical correspondence by country, reviewing each step in alignment with the E&Y step deck.	2.1	\$ 519.00	\$ 1,089.90
Eva Barbieri	01/20/26	2.2 Prepared, as of 1/20, an executive summary of the French tax consequences outlined in EY's structure memo for Marelli.	2.2	\$ 294.13	\$ 647.08
Alfie Battista	01/20/26	2.5 Continued, as of earlier on 1/20, to update tracker for Marelli to include comments, including reviewing analyses for additional three member firms / documenting feedback in the general IRL tracker.	2.5	\$ 519.00	\$ 1,297.50
Yassmine Faiz	01/20/26	2.8 Prepared, as of 1/20, an initial draft of written comments on Moroccan tax considerations outlined by EY in the Marelli step plan.	2.8	\$ 194.00	\$ 543.20
Yassmine Faiz	01/20/26	3.2 Analyzed, as of 1/20, the Marelli step plan to determine the Moroccan tax considerations for Marelli	3.2	\$ 194.00	\$ 620.80
Melis Buyukerk	01/20/26	3.5 Analyzed, as of 1/20, the EY report regarding the asset sale to provided comments to C. Kupeli (KPMG)	3.5	\$ 280.00	\$ 980.00
Alfie Battista	01/20/26	3.9 Updating, as of 1/20, tracker for Marelli to include overall comments, including reviewing analyses for seven member firms / documenting feedback in the general IRL tracker.	3.9	\$ 519.00	\$ 2,024.10

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Serena Xu	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 1,343.00	\$ 402.90
Mark Hoffenberg	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 1,615.00	\$ 484.50
Linda Ng	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 1,386.00	\$ 415.80
Joseph Lemus	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 519.00	\$ 155.70
Joe Gegaj	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 1,088.00	\$ 326.40
Dylan Taylor	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 1,122.00	\$ 336.60
Alfie Battista	01/21/26	.3 Call on 1/21/26 with M. Hoffenberg, L. Ng, S. Xu, D. Taylor, J. Gegaj, A. Battista, J. Lemus (KPMG US) to review any key tax considerations for each respective jurisdiction and prepare for the upcoming meeting with the relevant stakeholders involved in the Marelli transaction.	0.3	\$ 519.00	\$ 155.70

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Name	Date	Description	Hours	Rate	Amount
Joe Gegaj	01/21/26	.3 Email communication with M. Sanchez O'Sullivan (KPMG Mexico) regarding rules surrounding holding period requirements for demerged companies to be considered nontaxable for applicability to Marelli scenario.	0.3	\$ 1,088.00	\$ 326.40
Joe Gegaj	01/21/26	1.1 Analyze, as of 1/21 summary tracker related to all potential timing/regulatory issues identified to validate feasibility of the Marelli step plan.	1.1	\$ 1,088.00	\$ 1,196.80
Valentina Escalante	01/21/26	1.1 Continued, as of 1/21, Senior manager review, of the findings provided by KPMG Member firms on EY's proposed reorganization plan for Marelli to prepare follow up requests to be sent to member firms	1.1	\$ 1,250.00	\$ 1,375.00
Dylan Taylor	01/21/26	1.8 Continued, from earlier on 1/21, to analyze KPMG member firm team's feedback on the structure deck provided by EY to prepare the summary of local tax implications for partner review	1.8	\$ 1,122.00	\$ 2,019.60
Alfie Battista	01/21/26	2.0 Reviewed, as of 1/21, the additional member firm email correspondence to prepare analysis / tax consequence summaries for Marelli to send to the KPMG US team, with focus on Thailand, Slovakia, and Malaysia	2.0	\$ 519.00	\$ 1,038.00
Dylan Taylor	01/21/26	3.4 Analyzed, as of 1/21, KPMG member firm team's feedback on the structure deck for Marelli provided by EY to prepare the summary of local tax implications for partner review	3.4	\$ 1,122.00	\$ 3,814.80
Serena Xu	01/21/26	(3.7) Analyzed, as of 1/21, member firm comments on EY's proposed reorganization plan structure deck for Marelli to prepare a consolidated summary of the feedback provided.	3.7	\$ 1,343.00	\$ 4,969.10
Seth Salenger	01/22/26	.8 Analyzed, as of 1/22, the intercompany transactions / IP transfers due to the proposed Marelli restructuring to define the correct transfer pricing scope.	0.8	\$ 1,088.00	\$ 870.40

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Serena Xu	01/22/26	3.0 Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss high level local legal considerations with respect to proposed Marelli internal reorganization / restructuring plan in Poland, Brazil, Mexico, Slovakia, Czech, Germany and Italy	3.0	\$ 1,343.00	\$ 4,029.00
Mark Hoffenberg	01/22/26	3.0 Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss high level local legal considerations with respect to proposed Marelli internal reorganization / restructuring plan in Poland, Brazil, Mexico, Slovakia, Czech, Germany and Italy	3.0	\$ 1,615.00	\$ 4,845.00
Linda Ng	01/22/26	3.0 Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss high level local legal considerations with respect to proposed Marelli internal reorganization / restructuring plan in Poland, Brazil, Mexico, Slovakia, Czech, Germany and Italy	3.0	\$ 1,386.00	\$ 4,158.00

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Name	Date	Description	Hours	Rate	Amount
Serena Xu	01/22/26	Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss (i) high level legal local legal considerations with respect to proposed internal reorganization / restructuring plan in Japan and China (0.9); ii) the tax considerations with respect to DIP financing (1.0); iii) tax considerations with respect the location of potential overall and divisional holding companies (0.8); iv) next steps and assigning responsible parties for follow up items (0.9).	3.6	\$ 1,343.00	\$ 4,834.80
Mark Hoffenberg	01/22/26	Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss (i) high level legal local legal considerations with respect to proposed internal reorganization / restructuring plan in Japan and China (0.9); ii) the tax considerations with respect to DIP financing (1.0); iii) tax considerations with respect the location of potential overall and divisional holding companies (0.8); iv) next steps and assigning responsible parties for follow up items (0.9).	3.6	\$ 1,615.00	\$ 5,814.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Linda Ng	01/22/26	Meeting with P. Fox, A. Charling, S. Gordon, M. Shah, L. Canavan (SVP), G. Illuita, R. Clarke, M. Michael, E. Helsloot, S. Kiggen (E&Y), B. Morris, S. DeMezzo, Z. Wittenberg, A. Kordas (Akin), A. Sexton, N. Warther, S. Toth, A. Heisman, S. Winters, R. Kwasteniet, E. Swager, N. Adzima, N. Howard (K&E), M. Hoffenberg, L. Ng and S. Xu (KPMG) to discuss (i) high level legal local legal considerations with respect to proposed internal reorganization / restructuring plan in Japan and China (0.9); ii) the tax considerations with respect to DIP financing (1.0); iii) tax considerations with respect the location of potential overall and divisional holding companies (0.8); iv) next steps and assigning responsible parties for follow up items (0.9).	3.6	\$ 1,386.00	\$ 4,989.60
Oliver Heinsen	01/23/26	0.3 Review of the email prepared by S. Stricker regarding follow-up questions from V. Escalante (KPMG US) related to KPMG Germany's input on the restructuring step plan prepared by EY for Marelli.	0.3	\$ 1,008.19	\$ 302.46
Dylan Taylor	01/23/26	(0.9) Review, as of 1/23, legal counsel feedback for Marelli foreign country transactions to communicate the relevant information to the appropriate local KPMG teams in Slovakia, Italy, Spain, Brazil, and Mexico.	0.9	\$ 1,122.00	\$ 1,009.80
Sonia Stricker	01/23/26	0.9 Drafting of email response to V. Escalante (KPMG US) regarding follow-up questions on KPMG Germany's input on the Marelli restructuring step plan prepared by EY	0.9	\$ 749.90	\$ 674.91
Serena Xu	01/23/26	1.4 Analyzed, as of 1/23, legal memos prepared by K&E local teams to determine the separating legal considerations for Marelli	1.4	\$ 1,343.00	\$ 1,880.20
Joseph Lemus	01/23/26	1.5 Prepared detailed email communication that included questions for member firms to confirm accurate tax analysis of the step plan for purposes of hands off call with EY, Marelli and Legal Counsel.	1.5	\$ 519.00	\$ 778.50
Dylan Taylor	01/26/26	(1.2) Communicate via email with KPMG member firms to ascertain available information, as of 1/26, necessary to determine structuring options following proposed transactions for Marelli;	1.2	\$ 1,122.00	\$ 1,346.40

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

January 1, 2026 through January 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Valentina Escalante	01/27/26	(0.5) Call on 1/27/2026 with G. Iluta (EY), S. Xu, L. Ng., V. Escalante, and D. Taylor (KPMG) regarding planning and proposed collaboration effort to address potential business restructurings in short and long term for Marelli.	0.5	\$ 1,250.00	\$ 625.00
Serena Xu	01/27/26	(0.5) Call on 1/27/2026 with G. Iluta (EY), S. Xu, L. Ng., V. Escalante, and D. Taylor (KPMG) regarding planning and proposed collaboration effort to address potential business restructurings in short and long term for Marelli.	0.5	\$ 1,343.00	\$ 671.50
Linda Ng	01/27/26	(0.5) Call on 1/27/2026 with G. Iluta (EY), S. Xu, L. Ng., V. Escalante, and D. Taylor (KPMG) regarding planning and proposed collaboration effort to address potential business restructurings in short and long term for Marelli.	0.5	\$ 1,386.00	\$ 693.00
Dylan Taylor	01/27/26	(0.5) Call on 1/27/2026 with G. Iluta (EY), S. Xu, L. Ng., V. Escalante, and D. Taylor (KPMG) regarding planning and proposed collaboration effort to address potential business restructurings in short and long term for Marelli.	0.5	\$ 1,122.00	\$ 561.00
Valentina Escalante	01/27/26	1.0 Preparation, as of 1/27, of requests to KPMG member firms seeking information necessary to determine the tax attributes of certain Marelli entities.	1.0	\$ 1,250.00	\$ 1,250.00
Joseph Lemus	01/28/26	2.4 Analyzed, as of 1/28, the information received from KPMG member firms regarding the EY step plan, to develop a tracker summarizing the relevant tax considerations to support further analysis / prepare the consolidated findings for Marelli/K&E.	2.4	\$ 519.00	\$ 1,245.60
Alfie Battista	01/30/26	1.0 Analyzed, as of 1/30, emails received from member firms regarding the compliance overview to prepare a consolidated summary of all information submitted for review by the KPMG US team, with particular focus on inputs from KPMG Mexico, China, Japan, Romania, and the Czech Republic.	1.0	\$ 519.00	\$ 519.00
Total Debt Restructuring Services			379.3	\$ 284,508.65 ⁽¹⁾	

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, (ii) BRL to USD conversion rate of 0.19162, (iii) GBP to USD conversion rate of 1.37368, (iv) THB to USD conversion rate of 0.03177, and (v) MXN to USD conversion rate of 0.0577, as of January 31, 2026 (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

January 1, 2026 through January 31, 2026

CORE Services					
Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 26	Italy	CORE Services	2024 Italy Tax Returns	01/20/26	\$ 1,202.21 (1)
Taxpayer 71	Italy	CORE Services	2024 Italy Tax Returns	01/23/26	\$ 1,202.21 (1)
Taxpayer 67	Italy	CORE Services	2024 Italy Tax Returns	01/15/26	\$ 1,202.21 (1)
Taxpayer 19	Italy	CORE Services	2024 Italy Tax Returns	01/26/26	\$ 1,202.21 (1)
Taxpayer 19	Italy	CORE Services	2023 Italy Tax Returns	01/26/26	\$ 1,202.21 (1)
Taxpayer 73	Italy	CORE Services	2024 Italy Tax Returns	01/28/26	\$ 1,202.21 (1)
Taxpayer 21	United Kingdom	CORE Services	2024/25 United Kingdom Tax Returns	01/28/26	\$ 1,263.79 (1)
Taxpayer 49	United Kingdom	CORE Services	2024/25 United Kingdom Tax Returns	01/23/26	\$ 1,263.79 (1)
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation - December 2025	01/30/26	\$ 565.34 (1)
Taxpayer 2	Poland	CORE Services	2025 Poland Amended Monthly tax calculation - December	01/30/26	\$ 282.67 (1)
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - November 2025	01/14/26	\$ 330.00 (1)
Taxpayer 26	Italy	CORE Services	2025 Italian Payroll - Amnesty Social Security procedure for year 2023 (August to December) and 2024 (January to April) in connection with Marelli India	01/13/26	\$ 10,236.67 (1)
Subtotal CORE Services					\$ 21,155.53

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees
January 1, 2026 through January 31, 2026

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 - January 2026	01/31/26	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 39	Slovakia	Short Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 50	Japan	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 53	Brazil	Long Term Assignment	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 60	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 69	Italy	Permanent Transfer	Global Mobility Support - January 2026	01/31/26	\$ 300.00
Taxpayer 74	Mexico	Permanent Transfer	Pre-Departure Services	01/31/26	\$ 2,750.00
Taxpayer 41	United States	Permanent Transfer	Additional Services - Cost Projection	01/01/26	\$ 1,200.00
Subtotal Global Mobility Support Services					\$ 11,450.00
Total Global Mobility Services - Fixed Fees					\$ 32,605.53 ⁽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

January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Michael Zhou	01/06/26	1.1 Analyzed, as of 1/6, the 2024 IRS tax notice for Taxpayer 40 regarding an outstanding balance, to provide payment instructions / guidance in response to the notice.	1.1	\$ 410.00	\$ 451.00
Enzo Gueudet	01/12/26	.5 Call as of 12/5 with Marelli HR to discuss the adjustments to be made / validated with respect to allowances included in the gross salary of Taxpayer 50	0.5	\$ 321.38	\$ 160.69
Gerome Gbaya	01/12/26	.5 Obtained the partner sign-off / validation of the email sent to the HR team of Marelli France, which included a detailed summary of the social security and tax consequences to be considered from a French standpoint to ensure the correct implementation of the French inpatriate regime in the payroll of Taxpayer 44, specifically regarding a special payment (Italian income tax compensation).	0.5	\$ 642.77	\$ 321.38
Zahra Fouchali	01/12/26	1.0 Assisted, as of 1/12, the HR team of Marelli France with enabling the correct implementation of the French inpatriate tax regime in the payroll of Taxpayer 50.	1.0	\$ 511.83	\$ 511.83
Zahra Fouchali	01/12/26	1.5 Prepared an email to be sent to the HR team of Marelli France, providing a detailed summary of the social security and tax consequences to be considered from a French standpoint to support the correct implementation of the French inpatriate regime in the payroll of Taxpayer 44, specifically with regard to a special payment (Italian income tax compensation).	1.5	\$ 511.83	\$ 767.75
Brindusa Gheberta	01/13/26	0.5 Email communication with KPMG Italy to assist with their questions with respect to the HSA and 401k distribution payments for Marelli.	0.5	\$ 490.00	\$ 245.00
Scott Thursam	01/22/26	1.0 Call with Taxpayer 21 to discuss the 2024/2025 UK tax return position, foreign tax credit considerations, the tax treatment, and the analysis of outstanding issues associated with the pending repatriation.	1.0	\$ 650.00	\$ 650.00
Total Global Mobility Services - Hourly based			6.1	\$	3,107.66 ⁽¹⁾

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this fifth monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.19031, as of January 31, 2026 (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 C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/28/26	0.1 Drafted email to Y. Kukoyi (KPMG) to advise regarding additional conflict checks required in Marelli matter due to updated Parties in Interest list.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/28/26	0.1 Review email from K&E re additional conflict checks required for Marelli and send follow-up question related to same.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/30/26	0.5 Created Schedules 1&2 to include in KPMG's Supplemental Declaration for Marelli related to most recent PII list.	0.5	\$ 438	\$ 219.00
Wendy Shaffer	01/30/26	0.1 Communication via email with A. Simunovic (KPMG) re status of new Marelli conflict check and next steps/timeline related to preparing 3rd Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/30/26	0.1 Drafted email to A. Simunovic (KPMG) regarding go forward related to the creation of 3rd Supplemental and provide related completed Schedules 1&2 for inclusion in same.	0.1	\$ 438	\$ 43.80
Total Retention Services			0.9		\$ 394.20

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/02/26	1.6 Began to prepare exhibits for the 4th monthly fee application for Marelli	1.6	\$ 323	\$ 516.80
Ana Simunovic	01/05/26	1.5 Updated exhibit C1 of Marelli 4th monthly fee application to include data received from KPMG professionals as of 1/5	1.5	\$ 323	\$ 484.50
Ana Simunovic	01/06/26	1.0 Updated exhibit C5 of Marelli 4th monthly fee application to include data received from KPMG professionals as of 1/6	1.0	\$ 323	\$ 323.00
Ana Simunovic	01/09/26	.7 Updated exhibit C2 of Marelli 4th monthly fee application to include data received from KPMG professionals as of 1/9	0.7	\$ 323	\$ 226.10
Ana Simunovic	01/09/26	0.1 Email communication with K&E to inquire about filing the CNO for KPMG's 3rd monthly fee application for Marelli	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/12/26	1.2 Updated exhibit C3 of Marelli 4th monthly fee application to include data received from KPMG professionals as of 1/12	1.2	\$ 323	\$ 387.60
Ana Simunovic	01/12/26	1.1 Email communication with KPMG member firms in Brazil, Turkey, Sweden, Romania, South Korea, Marocco, Myanmar, Malaysia and Indonesia to provide them with bankruptcy time keeping requirements.	1.1	\$ 323	\$ 355.30
Ana Simunovic	01/12/26	0.8 Updated exhibit C2 of Marelli 4th monthly fee application to include data received from KPMG professionals as of 1/12	0.8	\$ 323	\$ 258.40
Ana Simunovic	01/12/26	0.3 Detailed email communication with B. Gheberta (KPMG) regarding outstanding data required for KPMG's 4th monthly fee statement.	0.3	\$ 323	\$ 96.90
Wendy Shaffer	01/12/26	0.1 Review and respond to email from J. Fletcher (K&E) with approval to file CNO related to KPMG's 3rd monthly fee application in Marelli bankruptcy matter.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	01/12/26	0.1 Email communication with D. Taylor (KPMG) regarding additional MFE's in Marelli matter and request additional countries contact info so US bankruptcy time and expense keeping requirements can be sent to teams to facilitate billings in the Bankruptcy Court.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/13/26	.2 Call with B. Gheberta (KPMG) regarding outstanding hourly-based data required for KPMG's 4th monthly fee statement.	0.2	\$ 323	\$ 64.60

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/13/26	0.1 Email communication with Y. Kukoyi (KPMG) to confirm CNO has been filed for KPMG's third monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/14/26	.9 Begin to prepare Narrative for the 4th monthly application for Marelli.	0.9	\$ 323	\$ 290.70
Wendy Shaffer	01/14/26	0.7 Performed Associate Director review of exhibits for Marelli 4th monthly fee statement, concurrently draft review comments.	0.7	\$ 438	\$ 306.60
Ana Simunovic	01/14/26	0.2 Updated exhibit C1 through C5 for the 4th monthly fee statement for Marelli, per comments provided by W. Shaffer (KPMG).	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/14/26	0.1 Email communication with A&M to respond to her request regarding the invoice for the 1st interim fee statement for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/14/26	0.1 Email communication with KPMG team leads to provide final version of Marelli 4th monthly fee application exhibits for their review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/14/26	0.1 Email communication with S. Thursam (KPMG) to respond to his questions regarding services to be billed in monthly fee application.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/14/26	0.1 Email communication with V. Magsisi (KPMG) to inquire about the scope of services provided to be included in the narrative for the 4th monthly fee application.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/16/26	0.7 Finalized Narrative for the 4th monthly application for Marelli.	0.7	\$ 323	\$ 226.10
Ana Simunovic	01/16/26	0.1 Email communication with D. Taylor (KPMG) to inquire about the services to be included in the narrative for the 4th monthly fee application; 0.1 Email communication with L. Ng (KPMG) to inquire about the services to be included in the narrative for the 4th monthly fee application.	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/16/26	0.1 Email communication with Y. Kukoyi (KPMG) to provide exhibits for the 4th monthly fee application for Partner review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/20/26	0.1 Email communication with Y. Kukoyi (KPMG) to provide narrative for the 4th monthly fee application for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/21/26	0.6 Finalized (PDF) KPMG 4th monthly fee application in preparation for filing and service.	0.6	\$ 323	\$ 193.80
Wendy Shaffer	01/21/26	0.3 Performed Associate Director review of final drafts of Marelli 4th monthly fee application Exhibits, Narrative and Certification.	0.3	\$ 438	\$ 131.40

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/21/26	0.2 Email communication with B. Gheberta (KPMG) to request additional information for the fixed fee items under Core Services to be included in the 4th monthly fee application	0.2	\$ 323	\$ 64.60
Ana Simunovic	01/21/26	0.1 Email communication with K&E to provide copy of the 4th monthly fee application for filing/service.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	01/21/26	0.1 Performed Associate Director review of Final draft (PDF) of Mareli 4th monthly fee application in prior to being sent for filing/service.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/22/26	.6 Updated KPMG's 4th monthly fee application for Marelli to incorporate comments received from K&E.	0.6	\$ 323	\$ 193.80
Ana Simunovic	01/22/26	0.4 Finalized (PDF) KPMG's updated 4th monthly fee application in preparation for filing and service.	0.4	\$ 323	\$ 129.20
Wendy Shaffer	01/22/26	0.1 Performed Associate Director review of updates performed to Marelli 4th monthly fee application performed by A. Simunovic (KPMG) as requested by K&E.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/22/26	.1 Email communication with Y. Kukoyi (KPMG) to provide comments from K&E regarding filing of KPMG's 4th monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/22/26	0.1 Email communication with K&E to provide updated copy of the 4th monthly fee application for filing/service.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	01/22/26	0.1 Performed Associate Director review of final (PDF) version of updated Marelli 4th monthly fee application in advance of filing.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/23/26	0.5 Prepared 2nd interim fee application for Marelli.	0.5	\$ 323	\$ 161.50
Ana Simunovic	01/23/26	.1 Email communication with Y. Kukoyi (KPMG) to inform him that KPMG's 4th monthly fee application was filed on the docket / provide related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/26/26	2.7 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 1/26.	2.7	\$ 323	\$ 872.10
Ana Simunovic	01/27/26	2.8 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 1/27.	2.8	\$ 323	\$ 904.40
Ana Simunovic	01/27/26	.1 Email communication with D. Taylor (KPMG) to provide him a list of KPMG member firms that submitted time details for KPMG's 5th monthly fee application to ensure all time was captured.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/27/26	0.1 Email communication with K&E to provide the 2nd interim fee application for filing/service.	0.1	\$ 323	\$ 32.30

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
January 1, 2026 through January 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	01/27/26	0.1 Email communication with K&E to provide the revised version of the 2nd interim fee application for filing/service.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	01/27/26	0.1 Performed Associate Director review of Marelli 2nd Interim fee application as required prior to filing.	0.1	\$ 438	\$ 43.80
Ana Simunovic	01/27/26	0.1 Revised the 2nd interim fee application per comments provided by K&E.	0.1	\$ 323	\$ 32.30
Ana Simunovic	01/28/26	1.8 Updated exhibit C5 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 1/28	1.8	\$ 323	\$ 581.40
Ana Simunovic	01/29/26	2.1 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 1/29.	2.1	\$ 323	\$ 678.30
Ana Simunovic	01/29/26	1.9 Continued, as of earlier on 1/29, to update exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals.	1.9	\$ 323	\$ 613.70
Ana Simunovic	01/30/26	3.9 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 1/30	3.9	\$ 323	\$ 1,259.70
Ana Simunovic	01/30/26	1.6 Continued, as of earlier on 1/30, to updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals.	1.6	\$ 323	\$ 516.80
Total Fee Application Preparation Services			32.7		\$ 10,746.10

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Out of Pocket Expenses

January 1, 2026 through January 31, 2026

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
 January 1, 2026 through January 31, 2026

Name	Date	Description	Amount
		Air Fare Subtotal	<u><u>\$0.00</u></u>
		Lodging Subtotal	<u><u>\$0.00</u></u>
		Meals Subtotal	<u><u>\$0.00</u></u>
		Total Ground Transportation	<u><u>\$0.00</u></u>
		Miscellaneous Subtotal	<u><u>\$0.00</u></u>
		Total Out of Pocket Expenses	<u><u>\$0.00</u></u>

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 23rd day of February, 2026.

/s/ Olayinka Kukoyi
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