

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re:)	Chapter 11
)	
MARELLI AUTOMOTIVE LIGHTING USA LLC,)	Case No. 25-11034 (CTG)
<i>et al.</i> , ¹)	
	Debtors.)	(Jointly Administered)
)	
<hr/>)	Re: Docket No. 1678

**SUPPLEMENTAL DECLARATION
OF PRAMIT VASANTRAI NATHOO IN
SUPPORT OF THE APPLICATION OF DEBTORS FOR ENTRY OF AN
ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF
ERNST & YOUNG LLP AS ACCOUNTING AND TAX SERVICES PROVIDER
EFFECTIVE AS OF JANUARY 28, 2026 AND (II) GRANTING RELATED RELIEF**

I, Pramit Vasantryai Nathoo, being duly sworn, hereby state the following under penalty of perjury:

1. I am a partner of EY LLP. I submit this supplemental declaration (the “Supplemental Declaration”) on behalf of EY LLP in support of the *Application of the Debtors for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Accounting and Tax Services Provider Effective as of January 28, 2026 and (II) Granting Related Relief* [Docket No. 1678] (the “Application”)² of the above-captioned debtors and debtors-in-possession (the “Debtors”) for entry of an order, pursuant to sections 327(a), 328, and 330 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and rules 2014-1 and 2016-1 of the

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.



Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), authorizing the Debtors to retain and employ EY LLP to provide accounting and tax services to the Debtors effective as of January 28, 2026. I am authorized to make this declaration on behalf of EY LLP. I make this declaration based on my own knowledge, review of EY LLP business records, and discussions with other professionals at EY LLP.

2. This Supplemental Declaration amends and otherwise supplements my declaration, dated February 25, 2025 (the “Initial Declaration”), which is attached as Exhibit B to the Application, as set forth herein.

EY LLP’s Disinterestedness

3. As described in paragraph 19 of the Application, a certain group of global investment firms engaged EY LLP to provide the Investment Firm Services. The Investment Firm Services include the provision of financial, tax, operational, tax structuring, valuation, sale and purchase agreement, and post-merger integration services in connection with proposed exit financing for the Debtors.

2. By contrast, EY LLP has carefully narrowed its scope of work that is the subject of the Application. The Services involve various accounting and tax advisory services related to the Debtors’ historical financial information. Specifically, the Services are limited only to assisting management with accounting, financial statement preparation, and reporting services based on actual historical financial information provided by the Debtors. For example, EY LLP will assist in the preparation of the 2025 financial statements, assist in developing internal reporting packages using the financial statements, financial information, and disclosures provided by the Debtors, draft accounting position papers based on the Debtors’ selected accounting policies, and prepare tax accounting estimates for inclusion in the individual and consolidated year-end accounts. The

Services do not include any assistance with forward-looking information, transaction-related advice, or activities similar to the Investment Firm Services. The Services are not expected to overlap or impede the Investment Firm Services provided by EY LLP.

4. To ensure EY LLP remains disinterested, EY LLP has implemented strict internal safeguards to prevent any conflict of interest. First, as described in paragraph 19 of the Application, no member of EY LLP who is engaged to perform any Investment Firm Services will be involved in the Services provided to the Debtors. Second, there is no overlap in the scope of services or the deliverables between the Services and the Investment Firm Services. Third, there is no contingent fee arrangement in place for the Services or the Investment Firm Services. Fees are charged on a time and materials basis in accordance with each respective engagement letter. Fourth, EY LLP conducted an internal conflict of interest check, where EY LLP ran the Parties in Interest through the Database, and concluded that none of the services provided by EY LLP to any Parties in Interest, except as otherwise stated, have been in connection with the Debtors or these chapter 11 cases.

5. Furthermore, on August 4, 2025, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered the *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* [Docket No. 466] (the “KPMG Retention Order”). EY LLP understands that the Debtors employed KPMG LLP (“KPMG”) to provide tax consulting and advisory services, including conducting an analysis of the potential tax implications of the Debtors’ debt financing and potential restructuring. Notably, KPMG’s services to the Debtors are parallel to the Investment Firm Services provided by EY LLP and therefore the Services do not overlap with the Investment Firm

Services. In light of the foregoing, I do not believe that EY LLP's engagements in connection with the Investment Firm Services and the Services preclude EY LLP from remaining disinterested.

6. EY LLP was selected as a services provider to the Debtors in consultation with the Ad Hoc Group of Senior Lenders due to (i) their expertise and experience with respect large, complex restructurings and chapter 11 cases and, specifically, the accounting, tax, bankruptcy specific tax issues, and tax advisory issues prevalent in these chapter 11 cases and (ii) their ability to provide an independent perspective on the Debtors' accounting and tax advisory considerations.

7. Accordingly, in connection with the above, the Application, the Initial Declaration, and to the best of my knowledge, information, and belief, I believe EY LLP is disinterested and is eligible for retention by the Debtors under Section 327(a) of the Bankruptcy Code.

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

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct, to the best of my information, knowledge and belief.

Dated: April 7, 2026

/s/ Primit Vasantrai Nathoo
Name: Primit Vasantrai Nathoo
Title: Partner