

**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> , <sup>1</sup>		)
	Debtors.	) (Jointly Administered)
		)
<hr/>		) <b>Re: Docket No. 487</b>

**DECLARATION  
OF DISINTERESTEDNESS  
OF M/S PLR CHAMBERS PURSUANT TO THE ORDER  
AUTHORIZING THE DEBTORS TO RETAIN AND COMPENSATE  
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

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I, Aditya Prakash, declare under penalty of perjury:

1. I am a Partner of M/s PLR Chambers, located at Suite No.1 B. Plot No.8 B, Main Mathura Road, New Delhi- 110014 (the “Firm”).

2. Marelli Holdings Co., Ltd. and certain of its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), have requested that the Firm provide legal advisory services to the Debtors, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to these chapter 11 cases for persons that are parties in interest in the Debtors’ chapter 11 cases. The Firm does not, however, perform services for any such person relating to these chapter 11 cases, or have any relationship with any such person, their attorneys, or their accountants that would be adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

<sup>1</sup> 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 is 26555 Northwestern Highway, Southfield, Michigan 48033.



4. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

5. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Firm.

6. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

7. As of June 11, 2025, the Petition Date, the Debtors owed the Firm \$1,910 for prepetition services, the payment of which is subject to the limitations contained in title 11 of the United States Code, 11 U.S.C. §§ 101–1532.

8. As of the Petition Date, which was the date on which the Debtors commenced these chapter 11 cases, the Firm was retained to provide professional services to the Debtors.

9. As of the Petition Date, which was the date on which the Debtors commenced these chapter 11 cases, the Firm was party to an agreement for indemnification with certain of the Debtors. A copy of such agreement is attached as **Exhibit 1** to this Declaration.

10. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

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

Date: April 8, 2026

/s/ Aditya Prakash  
**Aditya Prakash**

**Exhibit 1**

**Engagement Letter**

July 01, 2021

Kind Attention: **Ms. Gunjan Jain, India- Legal & Secretarial**

E: [REDACTED]

M: [REDACTED]

**Marelli UM Electronic Systems Private Limited**  
*(formerly known as Magneti Marelli UM Electronic Systems Private Limited)*  
 Plot No.-402, Sector-8, IMT Manesar  
 Gurugram-122051 (Haryana) India

**Sub: PROPOSAL FOR RENDERING LEGAL ADVISORY AND REGULATORY SUPPORT SERVICES TO MARELLI IN INDIA ("ENGAGEMENT LETTER")**

Dear Ms. Jain,

Please find this proposal further to our discussions on the above mentioned subject. Thank you for considering PLR Chambers (the "**Firm**") for rendering legal advisory and regulatory support services to Marelli UM Electronic Systems Private Limited ("**MUM**").

Both MUM and Firm are hereinafter together known as "Parties" and individually called as "Party".

**1. Background:**

- 1.1 MUM has been importing, manufacturing as well as performing quality control testing on certain ICT equipment's meant for supply to Indian customers for eventual fitment in motor vehicles by them for export purposes only.
- 1.2 For such testing, MUM may has to simulate radiofrequency waves through electronic means or conduct other appropriate testing mechanism ("**Test Environment**"). The Test Environment is located in Manesar, Haryana in India. However, some of the equipment and test units may have to be imported by MUM.
- 1.3 The framework relating to import, testing and sale of telecommunication equipment or equipment capable rendering telecommunication frequencies is heavily regulated. In the past, we understand that MUM has applied for, obtained and maintained requisite licenses for such activity, including Experimental Licenses (Non-Radiating), Dealer Possession License, and Import Licenses – Equipment-specific. While MUM has received routine renewals of these original licenses for the past 2-3 years from receipt of original license, it needs assistance with certain queries/clarifications raised by the relevant administrative office during the current license renewal applications.
- 1.4 Accordingly, MUM has sought legal advisory and regulatory support services from the Firm on compliance framework and related items for the equipment as well as the Test Environment.

**2. Scope of Work:**

- 2.1 To assist MUM in making representations and submissions before relevant administrative authorities for clarifications, licenses, permissions, approvals, notices and the like (*as applicable*), for:
  - a. One (1) Dealer Possession License; and
  - b. Two (2) Experimental Licenses.



**Kindly note:** The above Scope of Work does not include any litigation services or representation before any court or tribunal or adjudicating authority. Provision of advisory services concerning large crisis situations would also be outside the scope of this engagement as well.

3. **Firm Team:** The assignment will be undertaken by a team led by **Mr. Aditya P. Rao**, who shall also be the person responsible and the point of contact for the overall execution of the assignment. The contact details for the team are as under:

Mr. Aditya Prakash Rao Partner	Mobile +91 8800601360 E-mail: <a href="mailto:aditya.rao@plrchambers.com">aditya.rao@plrchambers.com</a>
Mr. Ayan Sharma Senior Associate	Mobile +91 9999304765 E-mail: <a href="mailto:ayan.sharma@plrchambers.com">ayan.sharma@plrchambers.com</a>
Mr. Harsh Bedi Associate	Mobile +91 8800398705 E-mail: <a href="mailto:harsh.bedi@plrchambers.com">harsh.bedi@plrchambers.com</a>

Based on the requirements, additional resources from the Firm may be added to the team at no further cost to MUM.

#### 4. Fees & Indicative Timelines

- 4.1 This Engagement letter shall commence from July 01<sup>st</sup> 2021 for a period of six (6) months i.e. January 31, 2022 OR the processing of original of all 3 licenses specified in 2.1 above by relevant administrative authority, whichever is earlier. The Parties shall have the right to renew the engagement on mutual discussed terms.
- 4.2 Our professional fees for the Scope of Work is set out below:

SR. NO.	DESCRIPTION OF SERVICE/ACTIVITY	PROFESSIONAL FEES PAYABLE BY MUM
1	On execution of this engagement letter to signify the commencement of the assignment	Lumpsum of ₹ 1,62,500.00/- (Indian Rupees One Lakh Sixty Two Thousand and Five Hundred Only)
2	On processing of the renewal application by relevant administrative authority for each of the two (2) Experimental Licenses	Lumpsum of ₹ 1,62,500.00/- (Indian Rupees One Lakh Sixty Two Thousand and Five Hundred Only) each
3	On processing of the renewal application by relevant administrative authority for the one (1) Dealer Possession License	Lumpsum of ₹ 1,62,500.00/- (Indian Rupees One Lakh Sixty Two Thousand and Five Hundred Only)
4	For any new products to be reviewed or additional hours after S. No. 1 and 2. Hereinabove	Blended hourly rate of ₹ 7,500.00/- (Indian Rupees Seven Thousand Five Hundred only)per hour per resource

- 4.3 The Firm's invoices shall be raised on a monthly basis and MUM shall make payment within thirty (30) days of receipt of the invoice(s).
- 4.4 The professional fees will be exclusive of all out-of-pocket expenses including travel expenses and expenses incurred in relation to filing or registrations including filing and/or registration fees, court fee and statutory costs associated with the litigation and these will be charged based on actual expense incurred on such account, without mark-up. No travel or outstation visit shall be incurred without prior approval from MUM. All expenses related to travel and lodging shall be directly defrayed by MUM and all partners will travel business class. Resources of the Firm travelling on the assignment shall be put up in 5-star hotels.





*Privileged & Confidential*

- 4.5 If goods and service tax or other taxes are levied on the Firm for rendering services under this assignment, the same will be recoverable and passed through to MUM (as recorded within our invoices).
- 4.6 Any invoice or charges raised by any Senior Counsels/External consultants shall be forwarded to MUM, which amount shall be cleared by MUM within one month from the date of receipt of invoice or charges. The Firm shall not make any advance payments to Third parties on behalf of MUM, without prior approval from MUM.
- 4.7 MUM shall, at the time of its payments due to the Firm, withhold the necessary taxes at such rate as is required by any Government Authority, unless and to the extent that the Firm shall produce to MUM any certificate issued by a Government Authority (having authority to issue such certificate) entitling the Firm to receive the payments under the Engagement letter for a prescribed period without deduction of any tax or deduction at a lower rate. MUM shall provide the necessary withholding tax certificates to the Firm within the time stipulated by the relevant law to enable the Firm to file the same with the Government Authority as a proof of payment of such taxes.

**5. Miscellaneous:**

- 5.1 The Firm will receive all Confidential Information (as defined below) in good faith, hold the same in trust for MUM and will use it only for performing its obligations in respect of this engagement. The Firm will not disclose any Confidential Information to any third party except as expressly authorized by MUM.
- 5.2 '*Confidential Information*' shall mean information relating to the activities or operations of MUM which is disclosed to the Firm. However, Confidential Information will not include the following: (a) information that is or becomes available to the public or becomes a part of the public domain other than as a breach of this Clause; (b) that was, directly or indirectly, in the possession of or known to the Firm prior to its disclosure by or on behalf of MUM; (c) that becomes available to the Firm directly or indirectly, from a source other than MUM; (d) that is disclosed in accordance with the requirements of law or any binding judgments, order or requirement of any Court or other competent authority.
- 5.3 Throughout the term of this assignment, **Ms. Gunjan Jain** will be our primary contact. All communications and correspondence with regard to the legal services we are rendering will be directed to both or such other person authorized by them. Direct contact (oral or written) between personnel from MUM and our office will be limited to matters upon which the responsible representatives mentioned herein have previously approved such contact. We understand that if we are asked to perform legal work by any other representative within MUM, we are requested to contact the appropriate representatives mentioned herein before proceeding and to advise the non-attorney requesting the work that you are required to do so pursuant to these guidelines.
- 5.4 We undertake to MUM that in the course of rendering the services proposed in this Engagement letter we will make no bribes, gifts or other uncustomary payments to or on behalf of any government authority or official in order to induce such authority or official to perform its obligations and/or to take any action regarding MUM or any representative of MUM.
- 5.5 We are confident that the capabilities and resources within the Firm will deliver to you the desired level of legal expertise, responsiveness and efficiency and we assure you that we will, at every stage, provide you with the attention, creative input and expertise that MUM expects from us.

5.6 We hereby confirm that we have not resorted to any influence or relationship which we may have with MUM or any employee of MUM, for the purpose of this Engagement Letter. Further, to the best of our knowledge, we have not done any activity in any manner which may have affected the





neutrality of this Engagement Letter. In case any such event comes to the knowledge of us, which results in a Related Party relationship (as defined in Companies Act, 2013), then we shall forthwith inform MUM and further action for the same shall be agreed based on mutual discussion between both the Parties.

- 5.7 MUM is Marelli Group company and adopted the Group Code of Conduct available at [https://www.marelli.com/public/uploads/2020/02/MARELLI\\_Code\\_of\\_Conduct\\_ENG.pdf](https://www.marelli.com/public/uploads/2020/02/MARELLI_Code_of_Conduct_ENG.pdf) (“CoC”). We are required to be duly aware of the contents of the document and commit hereby ourselves to totally comply with the provisions of the CoC.
- 5.8 Each Party, together with its employees & third parties/agents providing services for it & on its behalf, shall comply with all applicable laws relating to bribery and corruption and shall not do, or omit to do, any act that will cause the other Party to be in breach of any such applicable laws, and in doing so: (i) shall not give or receive or promise to give or receive any bribes, including in relation to any foreign public official and/or Government official and (ii) shall maintain an effective anti-bribery compliance regime that monitors compliance and detects violations of/offences under such applicable laws.
- 5.9 Firm represents and warrants that its collection, access, use, storage, disposal & disclosure of Personal Information including but not limited to, information related to servers, database, back up systems & computing equipment, paper files, mobile devices, e-mail communication & other equipment with information storage capability (“Personal Information”) complies with Information and Technology Act 2000 read with applicable rules & regulations as amended from time to time and other allied laws (“IT Laws”) and that the Firm will always implement administrative, physical and technical safeguards to protect and secure the Personal Information of MUM, as per the IT Laws.
- 5.10 Firm shall provide efficient services in a timely manner at all times. Firm hereby confirms that timely and satisfactory provision of services is the essence of this Engagement letter.

## 6. ENTIRE ENGAGEMENT LETTER AND VARIATIONS

- 6.1 This Engagement letter represents the entire Engagement letter between the Parties in relation to the subject matter and supersedes and replaces all prior communications, representations, warranties, undertakings and Engagement letters between the Parties, whether oral or written, if any.
- 6.2 Any amendments or variations to this Engagement letter shall only be effective if, and to the extent, that they are recorded in writing and signed by authorized representatives of both Parties.

## 7. GOODS AND SERVICES TAX (GST)

- 7.1 The Firm confirms that it has registered itself with GST No. 07AIAPM7910R2ZR as required under the relevant State Goods and Services Tax (SGST), Integrated Goods and Service Tax (IGST) and Central Goods and Service Tax (CGST) statutes (herein after together referred to as “GST laws”) so as to enable MUM to continue to receive services/Goods from GST compliant Firms.
- 7.2 In the event, the Firm fails to obtain necessary registrations under GST laws and other applicable statutes, MUM shall not be liable to pay any amount to the Firm and may terminate the Engagement letter on expiry of 30 days after giving proper notice in writing to rectify the same.

7.3 If applicable, MUM would withhold the payment of GST charged by the Firm with respect to a particular invoice till the Firm fulfills all conditions/ requirements under the GST laws to enable MUM to take credit of the GST so payable to the Firm including but not limited to:-





- I. To provide an invoice as prescribed in terms of applicable rules framed under the GST laws
- II. To make the payment to the government authorities of the amounts of CGST, SGST, IGST and cesses as payable thereon on the particular invoice issued to MUM;
- III. To incorporate necessary details relevant to the particular invoice on the online portal maintained by the Goods and Service Tax Network,
- IV. Any other act to enable MUM to claim credit of CGST, SGST, IGST and cess, as applicable thereon on the particular invoice issued to MUM thereon in terms of the applicable GST laws.

7.4 The Firm undertakes that it shall pass on to MUM, any benefit accruing to it on account of introduction of GST, including but not limited to benefit of reduction in tax cost and reduction in the cost of provision of service.

7.5 In case of any liability or loss incurred by MUM on account of any default and/or non-compliance on part of the Firm in terms of the GST laws, the Firm shall be liable to indemnify MUM to the extent of such loss incurred.

7.6 The Firm undertakes that it shall extend its full cooperation and shall ensure that it shall make available to MUM any documentation including but not limited to the tax payment proofs, if required to be submitted by MUM to the tax authorities under GST laws, such as, at the time of tax assessments.

#### 8. GOVERNING LAW AND ARBITRATION

This Agreement shall be governed by and construed in accordance with the laws of the Republic of India. Any dispute arising out of this Engagement letter shall be subject to exclusive jurisdiction of courts & tribunals in Gurugram, Haryana.

#### 9. USE OF GLOBAL BRAND (MARELLI)

It has been agreed between the Parties that Firm may use name of MUM in its client list only. Usage of Marelli logo in any form for any purpose shall require prior written approval of Marelli's corporate communication department.

#### 10. SURVIVAL

In the event of the expiry or termination of this Engagement letter in whole or in part, the clauses which by their nature shall survive, shall continue in effect and shall ensure to the benefit of and be binding upon both the Parties, their successors and assigns.

If you have any comments on this proposal or require any clarifications, please do not hesitate to contact us. As a token of your acceptance of this proposal, may we request you to counter sign this mandate letter and send the same to us by return e-mail at [aditya.rao@plrchambers.com](mailto:aditya.rao@plrchambers.com).

Best Regards,

For PLR CHAMBERS NEW DELHI

Mr. Aditya P. Rao  
PARTNER

 A circular blue ink stamp with the text 'PLR CHAMBERS' at the top, 'New Delhi' in the center, and 'Advocates & Solicitors' at the bottom. There are two stars on either side of the center text. A signature is written over the stamp.

FOR MARELLI UM ELECTRONIC SYSTEMS PRIVATE LIMITED

[Saju Mookken]  
[DIRECTOR]

[Gunjan Jain]  
[LEGAL & COMPLIANCE-INDIA]