

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

In re:	)	Chapter 11
	)	
MARELLI AUTOMOTIVE LIGHTING USA LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)
	)	
	)	Obj Deadline: May 6, 2026 at 4:00 p.m. (ET)

**SUMMARY COVER SHEET TO COMBINED  
FOURTH MONTHLY AND THIRD INTERIM FEE APPLICATION  
OF PwC ADVISORY LLC AS ADVISORY SERVICES PROVIDER TO THE  
DEBTORS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM JANUARY 1, 2026 THROUGH MARCH 31, 2026**

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<u>Name of Applicant:</u>	PwC Advisory LLC
<u>Authorized to Provide Professional Services to:</u>	Debtors and Debtors in Possession
<u>Date of Retention:</u>	August 6, 2025, effective as of June 11, 2025
<u>Period for Which Compensation and Reimbursement Are Requested:</u>	January 1, 2026 through March 31, 2026 <sup>2</sup>
<u>Total Amount of Compensation Sought as Actual, Reasonable and Necessary:</u>	JPY 75,250,000 <sup>3</sup>
<u>Amount of Expense Reimbursement Requested:</u>	\$0.00
This is a(n): monthly <input checked="" type="checkbox"/> interim <input checked="" type="checkbox"/> final application <input type="checkbox"/>	

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<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 and the Debtors' service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

<sup>2</sup> The Application also includes a 10% Japanese consumption tax for the services provided from October 1, 2025 through December 31, 2025. PwC Advisory LLC reserves the right to include any fees and expenses in the period indicated above in future application(s) if it is not included herein.

<sup>3</sup> JPY 75,250,000 is equal to approximately USD 474,075 using the prevailing exchange rate on April 13, 2026.



**SUMMARY OF PREVIOUSLY FILED MONTHLY FEE APPLICATIONS:**

<b>Application No. / Date / Docket No.</b>	<b>Application Period</b>	<b>Fees Requested (80%/100%)</b>	<b>Expenses Requested (100%)</b>	<b>CNO Filed</b>	<b>20% Holdback</b>	<b>Fees and Expenses Paid to Date</b>	<b>Outstanding Fees and Expenses</b>
Combined First Monthly and First Interim; Filed: 10/27/2025; Dkt. No. 1112	06/11/2025 – 09/30/2025	JPY 61,000,000 (100% of JPY 61,000,000)	\$0.00	November 20, 2025 [Docket No. 1227]	JPY 0	JPY 61,000,000	JPY 0
Second Monthly; Filed: 12/19/2025; Dkt. No. 1373	10/01/2025 – 11/30/2025	JPY 20,000,000 (80% of JPY 25,000,000)	\$0.00	January 21, 2026 [Docket No. 1520]	JPY 5,000,000	JPY 20,000,000	JPY 0
Combined Third Monthly and Second Interim; Filed: 01/30/2026; Dkt. No. 1551	10/01/2025 – 12/31/2025	JPY 17,500,000 (100% of JPY 17,500,000)	\$0.00	March 2, 2026 [Docket No. 1771]	JPY 0	JPY 17,500,000	JPY 0
<b>Totals:</b>	<b>06/11/2025 – 12/31/2025</b>	<b>JPY 98,500,000</b>	<b>\$0.00</b>		<b>JPY 5,000,000</b>	<b>JPY 98,500,000</b>	<b>JPY 0</b>

**SUMMARY OF PREVIOUSLY FILED INTERIM FEE APPLICATIONS**

<b>Application No. / Date / Docket No.</b>	<b>Application Period</b>	<b>Fees Requested (100%)</b>	<b>Expenses Requested (100%)</b>	<b>Interim Fee Order Entered</b>	<b>Fees and Expenses Paid to Date</b>	<b>Outstanding Fees and Expenses</b>
Combined First Monthly and First Interim; Filed: 10/27/2025; Dkt. No. 1112	06/11/2025 – 09/30/2025	JPY 61,000,000 (100% of JPY 61,000,000)	JPY 0	December 18, 2025 [Docket No. 1366]	JPY 61,000,000	JPY 0
Combined Third Monthly and Second Interim; Filed: 01/30/2026; Dkt. No. 1551	10/01/2025 – 12/31/2025	JPY 17,500,000 (100% of JPY 17,500,000)	\$0.00	March 4, 2026 [Docket No. 1779]	JPY 17,500,000	JPY 0
<b>Totals:</b>	<b>06/11/2025 – 12/31/2025</b>	<b>JPY 78,500,000</b>	<b>JPY 0</b>		<b>JPY 78,500,000</b>	<b>JPY 0</b>

**SUMMARY OF FEES**  
**For the Period from January 1, 2026 through March 31, 2026**

*Summary of Hours by Billing Category and Project Category<sup>4</sup>*

<b>Billing Category and Project Category</b>	<b>Hours</b>	<b>Total Compensation</b>
Fixed Fee Services		
Restructuring Advisory Services		
Lender Q&A	38.0	
Lender comm.(Tel)	23.5	
Lender comm.(mtg)	96.5	
Client/advisor comm.	1.0	
Internal Project Management and Documentation	217.0	
External Documentation and Correspondence Management	82.0	
Others	55.5	
Subtotal (including Tax (10%))	513.5	55,000,000
Financial Due Diligence Services		
Preparation of financial statements	464.5	
Preparation of due diligence report	467.0	
Client Communication regarding financial due diligence	12.0	
Q&A sessions / Interview with Client regarding financial due diligence	119.0	
Subtotal (including Tax (10%))	1062.5	16,500,000
Tax (10%) for the Fee from October 1, 2025 through December 31,2025)	-	3,750,000
<b>Total-Hours and Compensation Sought</b>	<b>1,576.0</b>	<b>JPY 75,250,000</b>

<sup>4</sup> As more fully set forth in the Second Supplemental Declaration [Docket No. 1211] and the Third Supplemental Declaration [Docket No. 1652], with respect to the Restructuring Advisory Services, PwC Advisory LLC agreed to be paid Monthly Fixed Fees in the amount of JPY 12,500,000 for January 2026 and February 2026, and JPY 25,000,000 for March 2026. With respect to the Financial Due Diligence Services, PwC Advisory LLC agreed to be paid the Installment Fee (as defined in the Third Supplemental Declaration) in the amount of JPY 15,000,000 four (4) weeks after the commencement of services (which was February 13, 2026). The total amount of JPY 75,250,000, consists of (i) the total compensation (including any holdbacks) earned by PwC Advisory LLC for its services to the Debtors during the period from January 1, 2026 through and including March 31, 2026, plus a 10% Japanese consumption tax, and (ii) JPY 3,750,000 for the 10% Japanese consumption tax inadvertently omitted from: (a) the Second Monthly Fee Application, filed December 19, 2025 [Docket No. 1373]; and (b) the Combined Third Monthly and Second Interim Fee Application, filed January 30, 2026 [Docket No. 1551].

*Summary of Hours by Professional and Billing Category*

<b>Billing Category and Professional</b>		<b>Position</b>	<b>Hours</b>
Fixed Fee Services			
Restructuring Advisory Services	Soichiro Oku	Director	17.5
	Akira Nomoto	Partner	41.5
	Shuhei Inoue	Director	45.0
	Soon Park	Manager	118.5
	Shiori Taniguchi	Manager	184.0
	Keigo Toyosaka	Associate	77.5
	Karin Murakami	Associate	29.5
	Subtotal Hours		
Financial Due Diligence Services			
	Yuki Akahori	Partner	10.0
	Shunsuke Goto	Director	113.5
	Homan Hiroaki	Manager	168.5
	Norihiro Matsumura	Senior Associate	210.5
	Yoshiyuki Satake	Senior Associate	15.0
	Hui Deng	Associate	65.5
	Yusuke Sato	Associate	140.5
	Kei Kume	Associate	205.5
	Tatsuya Hiei	Associate	133.5
Subtotal Hours			1,062.5
Total Hours			1,576.0

*Summary of Expenses by Category:*

None requested during this application period.

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

In re:	)	
	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Obj Deadline: May 6, 2026 at 4:00 p.m. (ET)</b>

**COMBINED FOURTH MONTHLY  
AND THIRD INTERIM FEE APPLICATION OF  
PWC ADVISORY LLC AS ADVISORY SERVICES PROVIDER TO THE  
DEBTORS FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM JANUARY 1, 2026 THROUGH MARCH 31, 2026**

PwC Advisory LLC (“PwC LLC”), as advisory services provider to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases, hereby submits its combined fourth monthly and third interim fee application (this “Application”), pursuant to sections 330(a) and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330* (the “Guidelines”) and this Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 477] (the “Interim Compensation Procedures Order”),

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<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 and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

entered August 5, 2025, requesting the entry of an order granting interim allowance and payment, to the extent not previously paid, in the amount of JPY 75,250,000<sup>2</sup>, consisting of (i) the total compensation (including any holdbacks) earned by PwC LLC for its services to the Debtors during the period from January 1, 2026 through and including March 31, 2026 (the “Application Period”), plus a 10% Japanese consumption tax and (ii) JPY 3,750,000 for the 10% Japanese consumption tax inadvertently omitted from the Second Monthly Fee Application, filed December 19, 2025, [Docket No.1373] and (b) the Combined Third Monthly and Second Interim Fee Application, filed January 30, 2026 [Docket No. 1551].<sup>3</sup> In support of this Application, PwC LLC respectfully represents as follows:

**JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and other bases for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-2, the Guidelines, and the Interim Compensation Procedures Order.

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<sup>2</sup> JPY 75,250,000 is equal to approximately USD 474,075 using the prevailing exchange rate on April 13, 2026.

<sup>3</sup> PwC LLC does not request any expense reimbursement during the Application Period.

**BACKGROUND**

3. 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 are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On June 25, 2025, the United States Trustee for the District of Delaware appointed an official committee of unsecured creditors [Docket No. 184]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

5. On August 5, 2025, the Court entered the Interim Compensation Procedures Order [Docket No. 477]. The Interim Compensation Procedures Order provides, among other things, that each retained professional shall be entitled, on or after the fifth (5<sup>th</sup>) day of each calendar month for which compensation and/or expense reimbursement is sought, to file and serve a monthly fee statement for interim allowance of compensation for services rendered and reimbursement of expenses incurred during the preceding month (each a “Monthly Fee Application”). Parties shall have twenty-one (21) days after service of a Monthly Fee Application to file an objection to the compensation or expenses that are the subject thereof (the “Objection Deadline”). Upon the expiration of the Objection Deadline, the applicant may file a certificate of no objection (a “CNO”) with the Court with respect to the unopposed portion of the fees and/or expenses requested in the applicable Monthly Fee Application. After the filing of a CNO, the Debtors are authorized to and shall promptly pay the applicant an amount equal to 80% of the fees and 100% of the expenses requested in the applicable Monthly Fee Application not subject to an objection.

6. Further, pursuant to the Interim Compensation Procedures Order, beginning with the period ending on September 30, 2025, and at three-month intervals thereafter, certain professionals may file and serve an interim fee application for compensation and reimbursement of expenses sought in the Monthly Fee Applications served during such period (each an “Interim Fee Application”). The Court, in its discretion, may approve an uncontested Interim Fee Application without the need for a hearing upon the filing of a CNO. Upon allowance by the Court of an Interim Fee Application, the Debtors are authorized to promptly pay all allowed fees and expenses not previously paid.

7. Additional information regarding the Debtors’ organizational structure, business operations, historical revenues and liabilities, and a description of the events precipitating the filing of the Chapter 11 Cases, is set forth in the *Declaration of David Slump, Chief Executive Officer of Marelli Automotive Lighting USA, LLC, in Support of First Day Motions*, [Docket No. 20] (the “Slump Declaration”) and the *Declaration of Tony Simion, Managing Director of Alvarez & Marsal North America, LLC, in Support of First Day Motions* [Docket No. 19] (the “Simion Declaration,” and together with the Slump Declaration, the “First Day Declarations”).

#### **RETENTION AND EMPLOYMENT OF PwC LLC**

8. On July 11, 2025, the Debtors filed the *Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PwC Advisory LLC Effective as of June 11, 2025 and (II) Granting Related Relief* [Docket No. 268] and on August 5, 2025, the Debtors filed the *Supplemental Declaration of Akira Nomoto in Support of Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PwC Advisory LLC Effective as of June 11, 2025 and (II) Granting Related Relief* [Docket No. 476] (together, the “PwC LLC Retention Application”), and on November 13, 2025, the Debtors filed the *Second Supplemental Declaration*

*of Akira Nomoto in Support of Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PwC Advisory LLC Effective as of June 11, 2025 and (II) Granting Related Relief* [Docket No. 1211] (the “Second Supplemental Declaration”), and on February 10, 2026, the Debtors filed the *Third Supplemental Declaration of Akira Nomoto in Support of Application of Debtors for Entry of an Order (I) Authorizing the Retention and Employment of PwC Advisory LLC Effective as of June 11, 2025 and (II) Granting Related Relief* [Docket No. 1652] (the “Third Supplemental Declaration”).<sup>4</sup>

9. On August 6, 2025, the Court entered the *Order (I) Authorizing the Retention and Employment of PwC Advisory LLC Effective as of June 11, 2025 and (II) Granting Related Relief* [Docket No. 486] (as amended, the “PwC LLC Retention Order”), approving the PwC LLC Retention Application and authorizing the retention and employment of PwC LLC effective as of June 11, 2025, pursuant to the terms of the Engagement Letter.

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<sup>4</sup> Capitalized terms used in this Application but not otherwise defined herein shall have the meanings ascribed to such terms in the PwC LLC Retention Application, the Second Supplemental Declaration, or the Third Supplemental Declaration.

**RELIEF REQUESTED**

10. By this Application, and in accordance with the Interim Compensation Procedures Order, PwC LLC requests the entry of an order granting interim allowance and payment, to the extent not previously paid, in the amount of JPY 75,250,000, consisting of (i) the total compensation (including any holdbacks) earned by PwC LLC for its services to the Debtors during the Application Period, plus a 10% Japanese consumption tax, and (ii) JPY 3,750,000 for the 10% Japanese consumption tax inadvertently omitted from: (a) the Second Monthly Fee Application, filed December 19, 2025 [Docket No. 1373]; and (b) the Combined Third Monthly and Second Interim Fee Application, filed January 30, 2026 [Docket No. 1551].

**SUMMARY OF SERVICES RENDERED BY PWC LLC**

11. The services rendered by PwC LLC during the Application Period are categorized as set forth in **Exhibit A** and in the summary cover sheet submitted with this Application. The professionals who provided services to the Debtors during the Application Period are also identified, by billing category, in **Exhibit B** and in the summary cover sheet submitted with this Application. Attached hereto as **Exhibit C** are detailed statements of the time expended by PwC LLC during the Application Period. PwC LLC professionals expended a total of 1,576 hours in connection with these chapter 11 cases during the Application Period. All services for which PwC LLC is requesting compensation were performed for or on behalf of the Debtors.

12. The following is an overview of the services that PwC LLC rendered as advisory services provider to the Debtors during the Application Period:

**Restructuring Advisory Services. Hours: 513.5, Fees: JPY 55,000,000**

**(a) Lender Q&A. Hours: 38.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Coordinated and managed queries

from lenders. This required robust interaction with lenders and advisors to address inquiries on proposals, Restructuring Support Agreement terms, cash flow forecasts, and DIP budget intricacies. Facilitated document support and Q&A sessions, ensuring seamless communication and informed lender engagement. Collaborated with legal counsel to navigate Bankruptcy Code concepts and manage reporting activities for lenders to maintain clarity and compliance throughout the process.

**(b) Lender Communications – Telephone. Hours: 23.5**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Communicated with lenders during the chapter 11 process. This involved sharing filing notices that elucidated the rationale and projected steps, coupled with tracking of inquiries for effective follow-up. Managed communication frameworks, encompassing feedback integration, RSA negotiation insights. Shared strategic discussions around chapter 11 status and consent requests, and alignment on Restructuring Support Agreement execution strategies and next steps to lenders. Conducted preparatory calls to establish clear agendas, aligning expectations and strategies for cash meetings and consent-request procedures, ensuring informed and coordinated actions throughout the process.

**(c) Lender Communications – Meeting. Hours: 96.5**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Prepared for and participated in regular financial and strategic meetings with lenders, including weekly cash forecast meetings with Mizuho and monthly update meetings with all lenders. These involved video and teleconference calls to discuss the chapter 11 process, facilitate lender communication strategies, and assess the financial status with company management, legal counsel, and advisors. Engaged in coordination sessions to address lender inquiries, review consent request strategies, and capture critical action items, ensuring streamlined communication across all parties involved.

**(d) Client/Advisor Communications. Hours: 1.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Assisted the Debtor and other advisors with lender communications and legal coordination related to the chapter 11 process. The Debtor is engaged with multiple legal and advisory entities across different regions, each involving distinct aspects of the chapter 11 proceedings, including compliance, retention applications, Restructuring Support Agreement negotiations, and lender communications. The Debtor and related counsels manage these

engagements with both internal and external resources distributed globally. PwC LLC assistance under this project category focused on strategic meetings and coordination, involving scheduling and logistical support for lender interactions, and supplier update sessions in Japan. This included developing communication agendas, reviewing documentation, and providing translation services for seamless integration of lender communications. Additionally, efforts were concentrated on aligning legal counsel engagements for the non-consortium lenders, and supporting the planning of consent-request meetings and DIP budget discussions to ensure effective participation of involved lenders.

**(e) Internal Project Management and Documentation. Hours: 217.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Guided and supported internal PwC LLC teams in effectively managing the chapter 11 proceedings-related tasks. The process demanded seamless coordination among PwC LLC's business units, advisors, and support staff to ensure efficient alignment and execution. This involved strategic planning meetings and stand-ups to establish priorities and timelines for outreach, refining documentation pertaining to chapter 11 procedural submissions and retention applications.

**(f) External Documentation and Correspondence Management. Hours: 82.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Advised and assisted the Debtor on strategic communications with stakeholders and legal coordination throughout the chapter 11 process. The Debtor's complex stakeholder landscape across multiple regions required close coordination with advisory teams and legal counsel at local, regional, and international levels. This involved developing and managing detailed communication plans to effectively facilitate lender outreach, prepare comprehensive materials regarding the Restructuring Support Agreement and chapter 11 schedule. PwC LLC oversaw the translation of key documents to support lender engagement and alignment, coordinated meetings to clarify the financial situation of the company, and provided translation services necessary for smooth and clear communication with the company. Additionally, PwC LLC's work involved organizing schedules, reviewing submissions related to the DIP budget and cash flow, and responding to inquiries to maintain administrative coherence and transparency.

**(g) Other. Hours: 55.5**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Extended search for media leaks focusing within the Japanese market regarding Debtor's chapter 11 announcement, focusing on industry impact reports.

**Financial Due Diligence Services. Hours: 1062.5, Fees: JPY 16,500,000**

**(h) Preparation of Financial Statements. Hours: 464.5**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Preparation of financial statements in connection with business segment diligence. This service included the following activities: Review and reconciliation of supporting documentation; Review of the basis of preparation of the financial statements; and Refinement of the financial statements.

**(i) Preparation of due diligence report. Hours: 467.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Preparation of due diligence report in connection with business segment diligence. This service included the following activities: Analysis of the Income Statement; Analysis of Quality of Earnings; Analysis of the Balance Sheet; and Analysis of capital expenditures.

**(j) Client Communication regarding financial due diligence. Hours: 12.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Held discussions with the Debtors to support the effective management of document disclosures for the preparation of the financial statements and the due diligence report. Conducted strategic planning meetings to establish priorities and timelines related to these activities.

**(k) Q&A sessions / Interview with Client regarding financial due diligence. Hours: 119.0**

During the Application Period, PwC LLC professionals provided the following services to the Debtors: Held Q&A sessions with the Debtors in connection with the preparation of financial statements, historical results, and financial due diligence.

13. As set forth above, detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing such services throughout the Application Period

are provided in the attached exhibits. All entries itemized in PwC LLC's time records attached hereto as **Exhibit C** (i) are categorized in accordance with the appropriate project categories, (ii) include a description of each activity or service that each individual performed, and (iii) identify the number of hours (in increments of one-half of an hour) spent by each individual providing the services. However, in some instances, services may overlap between project categories. Thus, some services may appear under more than one project category; however, in no instance is a specific time entry recorded or charged more than once.

#### **SUMMARY OF EXPENSES INCURRED**

14. PwC LLC does not request reimbursement of any expenses during the Application Period.<sup>5</sup>

#### **ALLOWANCE OF COMPENSATION**

15. The professional time expended by PwC LLC, the value of said time in fees, and the value of the actual expenses incurred by the firm were actual, reasonable, and necessary. In all respects, PwC LLC's fees and expenses meet the standards for allowance under Bankruptcy Code section 330, as well as the standards that govern the review and allowance of bankruptcy professionals' fees. *See, e.g., In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833 (3d Cir. 1994).

16. Bankruptcy Code section 331 provides for interim compensation of professionals and incorporates the substantive standards of Bankruptcy Code section 330 to govern the Court's award of such compensation. *See* 11 U.S.C. § 331. Bankruptcy Code section 330 provides that a court may award a professional employed under Bankruptcy Code section 327 the "reasonable

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<sup>5</sup> PwC LLC's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in PwC LLC's accounting system. Accordingly, reimbursement for certain disbursements incurred during the Application Period may still be pending submission and will be requested in a future fee application.

compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1)(A)-(B). Bankruptcy Code section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

17. The reasonable value of the unpaid portion of the services rendered by PwC LLC for the Application Period as advisory services provider to the Debtors in these chapter 11 cases is JPY 75,250,000. The fixed fees reflected on the exhibits hereto are PwC LLC’s customary fees for work of this nature. The professional services performed by PwC LLC were in the best interests of the Debtors and their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and time-sensitive nature of the problems, issues, or tasks involved. The professional services were performed with expedition and in an efficient manner.

18. In accordance with section 330 of the Bankruptcy Code, the fees requested are reasonable in light of factors including, among other things, (a) the complexity of these chapter 11 cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Accordingly, allowance and payment of the compensation for professional services and reimbursement of expenses sought herein is warranted.

**RESERVATION OF RIGHTS**

19. Although PwC LLC has made every effort to include all fees and expenses incurred during the Application Period in this Application, some fees and expenses may inadvertently be omitted from this Application, including as a result of accounting and processing delays in the Application Period. PwC LLC reserves the right to submit further applications to the Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Procedures Order.

**CERTIFICATION OF COMPLIANCE AND WAIVER**

20. To the best of its knowledge, PwC LLC believes that this Application, together with the exhibits attached hereto, and the description of services set forth herein of work performed are in compliance with the requirements of the PwC LLC Retention Order. To the extent that this Application does not comply in all respects with those requirements, PwC LLC believes that such deviations are not material and respectfully requests that such requirements be waived.

**NOTICE**

21. In accordance with the Interim Compensation Procedures Order, this Application will be served upon the Application Recipients (as defined in the Interim Compensation

Procedures Order). Notice of hearing on this Application will be served upon all parties that have requested notice in the chapter 11 cases pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, PwC LLC submits that no other or further notice is necessary.

WHEREFORE, PwC LLC requests the entry of an order (a) approving interim allowance and payment, to the extent not previously paid, in the amount of JPY 75,250,000, consisting of (i) the total compensation (including any holdbacks) earned by PwC LLC for its services to the Debtors during the Application Period, plus a 10% Japanese consumption tax, and (ii) JPY 3,750,000 for the 10% Japanese consumption tax inadvertently omitted from: (a) the Second Monthly Fee Application, filed December 19, 2025 [Docket No. 1373]; and (b) the Combined Third Monthly and Second Interim Fee Application, filed January 30, 2026 [Docket No. 1551] and (b) such other and further relief as may be just and proper.

Dated: April 14, 2026

**PWC ADVISORY LLC**

By: Akira Nomoto

Akira Nomoto, Partner  
Otemachi Park Building,  
1-1-1 Otemachi, Chiyoda-ku,  
Tokyo 100-0004 Japan  
Tel: +81 80-3094-8111  
Email: akira.nomoto@pwc.com

*Advisory Services Provider to the Debtors and  
Debtors in Possession*



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 the Application is submitted pursuant to the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* (the “Interim Compensation Order”) [Docket No. 477].

**PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, THEN 100% OF THE FEES AND 100% OF THE EXPENSES REQUESTED IN THE APPLICATION MAY BE PAID PURSUANT TO THE INTERIM COMPENSATION ORDER WITHOUT FURTHER HEARING OR ORDER OF THE COURT.**

**PLEASE TAKE FURTHER NOTICE THAT IF A TIMELY OBJECTION IS FILED AND SERVED, THEN PAYMENT WILL BE MADE ACCORDING TO THE PROCEDURES SET FORTH IN THE INTERIM COMPENSATION ORDER.**

**PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE APPLICATION WILL BE HELD ONLY IF OBJECTIONS ARE TIMELY FILED.**

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Dated: April 15, 2026  
Wilmington, Delaware

*/s/ Laura Davis Jones*

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**PACHULSKI STANG ZIEHL & JONES LLP**

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

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)  
Nicholas M. Adzima (admitted *pro hac vice*)  
Evan Swager (admitted *pro hac vice*)  
601 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900  
Email: joshua.sussberg@kirkland.com  
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**

**Summary of Fees for the Period from January 1, 2026 through March 31, 2026****Summary of Hours by Billing Category and Project Category**

<b>Billing Category and Project Category</b>	<b>Hours</b>	<b>Total Compensation</b>
Fixed Fee Services		
Restructuring Advisory Services		
Lender Q&A	38.0	
Lender comm.(Tel)	23.5	
Lender comm.(mtg)	96.5	
Client/advisor comm.	1.0	
Internal Project Management and Documentation	217.0	
External Documentation and Correspondence Management	82.0	
Others	55.5	
Subtotal (including Tax (10%))	513.5	55,000,000
Financial Due Diligence Services		
Preparation of financial statements	464.5	
Preparation of due diligence report	467.0	
Client Communication regarding financial due diligence	12.0	
Q&A sessions / Interview with Client regarding financial due diligence	119.0	
Subtotal (including Tax (10%))	1062.5	16,500,000
Tax (10%) for the Fee from October 1, 2025 through December 31,2025)	-	3,750,000
<b>Total-Hours and Compensation Sought</b>	<b>1,576.0</b>	<b>JPY 75,250,000</b>

**Exhibit B**

**Summary of Hours by Professional and Billing Category**

<b>Billing Category and Professional</b>	<b>Position</b>	<b>Hours</b>	
Fixed Fee Services			
Restructuring Advisory Services	Soichiro Oku	Director	17.5
	Akira Nomoto	Partner	41.5
	Shuhei Inoue	Director	45.0
	Soon Park	Manager	118.5
	Shiori Taniguchi	Manager	184.0
	Keigo Toyosaka	Associate	77.5
	Karin Murakami	Associate	29.5
	Subtotal Hours		513.5
Financial Due Diligence Services			
	Yuki Akahori	Partner	10.0
	Shunsuke Goto	Director	113.5
	Homan Hiroaki	Manager	168.5
	Norihiro Matsumura	Senior Associate	210.5
	Yoshiyuki Satake	Senior Associate	15.0
	Hui Deng	Associate	65.5
	Yusuke Sato	Associate	140.5
	Kei Kume	Associate	205.5
	Tatsuya Hiei	Associate	133.5
Subtotal Hours		1,062.5	
Total Hours		1,576.0	

**Exhibit C**

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Akira Nomoto	01/05/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuheii Inoue	01/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/05/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	01/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/05/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/05/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shuheii Inoue	01/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	01/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/06/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/06/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Soichiro Oku	01/07/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Soichiro Oku	01/07/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	01/07/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Akira Nomoto	01/07/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	01/07/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuheii Inoue	01/07/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuheii Inoue	01/07/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Shuheii Inoue	01/07/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/07/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	01/07/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Soon Park	01/07/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/07/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/07/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	01/07/26	0.5	Lender comm.(Tel)	Preparatory call with Mizuho to set objectives for weekly company update; finalized agenda and clarified open diligence questions.
Soon Park	01/07/26	0.5	Internal Project Management and Documentation	Internal debrief and information sharing following call with Mizuho; aligned next steps.
Shiori Taniguchi	01/07/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/07/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/07/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Shiori Taniguchi	01/07/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/07/26	3.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS) to communicate with lenders and internal members
Shiori Taniguchi	01/07/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	01/07/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	01/07/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shuhei Inoue	01/08/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/08/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	01/08/26	2.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	01/08/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/08/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	01/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	01/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	01/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/09/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/09/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Shuhei Inoue	01/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/13/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	01/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soichiro Oku	01/14/26	0.5	Internal Project Management and Documentation	Call with S. Park regarding current status of the Chapter 11 process and upcoming communications.
Akira Nomoto	01/14/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	01/14/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhei Inoue	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/14/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/14/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/14/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	01/14/26	0.5	Internal Project Management and Documentation	Call with Soichiro Oku regarding current status of the Chapter 11 process and upcoming communications.
Soon Park	01/14/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	01/14/26	0.5	Client/advisor comm.	Coordinated with company for translation support for weekly cash call with Mizuho.
Shiori Taniguchi	01/14/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/14/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/14/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	01/14/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	01/14/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/14/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/14/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	01/15/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/15/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/15/26	2.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	01/15/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/15/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/15/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	01/15/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/15/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Akira Nomoto	01/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/16/26	0.5	Lender comm.(Tel)	Follow-up call with Japanese bank on Chapter 11 process questions and company update.
Shiori Taniguchi	01/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/16/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Keigo Toyosaka	01/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	01/19/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/19/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/19/26	1.5	Lender comm.(Tel)	Follow-up call with Japanese banks on Chapter 11 process questions and company update.
Shiori Taniguchi	01/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/19/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	01/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shuheii Inoue	01/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/20/26	0.5	Client/advisor comm.	Coordinated with company for translation support for weekly cash call with Mizuho.
Soon Park	01/20/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Shiori Taniguchi	01/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/20/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/20/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	01/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/20/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	01/21/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuheii Inoue	01/21/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuheii Inoue	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/21/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/21/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/21/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Shiori Taniguchi	01/21/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/21/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/21/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	01/21/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	01/21/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Keigo Toyosaka	01/21/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/21/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/21/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	01/22/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/22/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/22/26	1.0	Lender comm.(Tel)	Follow-up call with Japanese banks on Chapter 11 process questions and company update.
Soon Park	01/22/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Shiori Taniguchi	01/22/26	2.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	01/22/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/22/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/22/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	01/22/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/22/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	01/23/26	1.0	Internal Project Management and Documentation	Preparatory meeting with S. Park and S. Taniguchi ahead of meeting with SVP/consortium; aligned messaging and materials.
Akira Nomoto	01/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	01/23/26	2.0	Lender comm.(Tel)	Follow-up call with individual Japanese banks on Chapter 11 process questions and company update.
Soon Park	01/23/26	0.5	Lender comm.(Tel)	Follow-up discussion with Mizuho to address outstanding information requests; updated diligence tracker and next steps.
Soon Park	01/23/26	1.0	Internal Project Management and Documentation	Preparatory meeting with Soichiro Oku and Shiori Taniguchi ahead of meeting with SVP/consortium; aligned messaging and materials.
Shiori Taniguchi	01/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/23/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/23/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Shiori Taniguchi	01/23/26	1.0	Internal Project Management and Documentation	Preparatory meeting with S. Park and S. Oku ahead of meeting with SVP/consortium; aligned messaging and materials.
Keigo Toyosaka	01/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/23/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	01/26/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/26/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/26/26	1.0	Lender comm.(Tel)	Follow-up discussion with Japanese banks on Chapter 11 developments and company status.
Shiori Taniguchi	01/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/26/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	01/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	01/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	01/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/27/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	01/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	01/28/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	01/28/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhei Inoue	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/28/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/28/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	01/28/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	01/28/26	0.5	Lender comm.(Tel)	Follow-up discussion with Japanese bank on Chapter 11 developments and company status.
Soon Park	01/28/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Shiori Taniguchi	01/28/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/28/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/28/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	01/28/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	01/28/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Keigo Toyosaka	01/28/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/28/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/28/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Keigo Toyosaka	01/28/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Soichiro Oku	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Akira Nomoto	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Akira Nomoto	01/29/26	0.5	Internal Project Management and Documentation	Participated in internal meeting (S. Park, S. Taniguchi) regarding PJ Flight.
Akira Nomoto	01/29/26	0.5	Internal Project Management and Documentation	Internal session with S. Park to advance retention-extension and fee-application preparation; compiled required information and gathered internal approvals.
Shuhei Inoue	01/29/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhei Inoue	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Soon Park	01/29/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Soon Park	01/29/26	0.5	Internal Project Management and Documentation	Participated in internal meeting (A. Nomoto, S. Taniguchi) regarding PJ Flight.
Soon Park	01/29/26	2.0	Lender comm.(Tel)	Prepared and circulated update regarding extension of the Disclosure Statement / Rehabilitation Plan schedule; addressed initial follow-ups.
Soon Park	01/29/26	0.5	Internal Project Management and Documentation	Internal session with Akira Nomoto to advance retention-extension and fee-application preparation; compiled required information and gathered internal approvals.
Soon Park	01/29/26	1.0	Lender comm.(Tel)	Follow-up discussion with Japanese banks on Chapter 11 developments and company status.
Shiori Taniguchi	01/29/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	01/29/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/29/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Shiori Taniguchi	01/29/26	3.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting with SVP to communicate internal members
Shiori Taniguchi	01/29/26	0.5	Internal Project Management and Documentation	Participated in internal meeting (A. Nomoto, S. Park) regarding PJ Flight.
Keigo Toyosaka	01/29/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/29/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	01/29/26	2.0	Lender comm.(mtg)	Participated in a meetings with SVP.
Keigo Toyosaka	01/29/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Akira Nomoto	01/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	01/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	01/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	01/30/26	3.0	Lender comm.(mtg)	Attended SVP meetings in Tokyo regarding case-related matters involving Japanese lenders; conducted individual follow-up discussion with SVP representative.
Soon Park	01/30/26	0.5	Lender comm.(mtg)	Follow-up discussion with Mizuho to address outstanding information requests; updated diligence tracker and next steps.
Shiori Taniguchi	01/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	01/30/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	01/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	01/30/26	3.0	Internal Project Management and Documentation	Prepared the monthly fee applications in accordance with Court guidelines.
Shiori Taniguchi	01/30/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Keigo Toyosaka	01/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	01/30/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/02/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shuhe Inoue	02/02/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/02/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/02/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/02/26	0.5	Lender comm.(Tel)	Follow-up call with Japanese bank after milestone-change notice; discussed background and rationale for schedule extension.
Shiori Taniguchi	02/02/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/02/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/02/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	02/02/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/02/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhe Inoue	02/03/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/03/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/03/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/03/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/03/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	02/03/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/03/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	02/04/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhe Inoue	02/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhe Inoue	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	02/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/04/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/04/26	1.0	Internal Project Management and Documentation	Follow-up call after milestone-change notice; discussed background and rationale for schedule extension.
Soon Park	02/04/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Shiori Taniguchi	02/04/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	02/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/04/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/04/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	02/04/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	02/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/04/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	02/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/05/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	02/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/05/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/05/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	02/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Keigo Toyosaka	02/05/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/06/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	02/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/06/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	02/06/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Shiori Taniguchi	02/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/06/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/06/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	02/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/06/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	02/09/26	0.5	Internal Project Management and Documentation	Internal session with S. Park on retention-extension and fee-application preparation; compiled required information and approvals.
Shuhei Inoue	02/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/09/26	0.5	Internal Project Management and Documentation	Internal session with Akira Nomoto on retention-extension and fee-application preparation; compiled required information and approvals.
Shiori Taniguchi	02/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/09/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	02/09/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Keigo Toyosaka	02/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/09/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Soichiro Oku	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Akira Nomoto	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	02/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhei Inoue	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Shuhei Inoue	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Soon Park	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/10/26	0.5	Lender comm.(Tel)	Follow-up with Japanese bank after bank meeting; discussed Chapter 11 process updates and company status.
Soon Park	02/10/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	02/10/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and developments.
Shiori Taniguchi	02/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/10/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Shiori Taniguchi	02/10/26	3.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS) to communicate with lenders and internal members
Shiori Taniguchi	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	02/10/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Keigo Toyosaka	02/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/10/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/10/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Keigo Toyosaka	02/10/26	3.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS) to communicate with lenders and internal members
Keigo Toyosaka	02/10/26	1.0	Lender comm.(mtg)	Participated in Monthly Bank Meeting regarding Marelli's cash forecast with Marelli, SVP Cons, Japanese banks, DBS.
Shuhei Inoue	02/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/12/26	0.5	Lender comm.(Tel)	Follow-up call with Japanese bank after bank meeting; discussed Chapter 11 process updates and company status.
Shiori Taniguchi	02/12/26	2.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	02/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/12/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/12/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	02/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/12/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/13/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	02/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/13/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	02/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/13/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	02/13/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Keigo Toyosaka	02/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	02/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/16/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Shiori Taniguchi	02/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	02/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	02/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/17/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/17/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	02/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/17/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Akira Nomoto	02/18/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	02/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhei Inoue	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/18/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/18/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and developments.
Shiori Taniguchi	02/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/18/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/18/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	02/18/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	02/18/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Keigo Toyosaka	02/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/18/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	02/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/19/26	2.0	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	02/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	02/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/19/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	02/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/20/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	02/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/20/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/20/26	0.5	Lender comm.(Tel)	Follow-up call with Japanese bank to discuss recent Chapter 11 updates and company status.
Shiori Taniguchi	02/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/20/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/20/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	02/20/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Keigo Toyosaka	02/20/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/20/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	02/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/24/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/24/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	02/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Keigo Toyosaka	02/24/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	02/25/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhe Inoue	02/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shuhe Inoue	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/25/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	02/25/26	1.0	Lender Q&A	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and developments.
Soon Park	02/25/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Shiori Taniguchi	02/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/25/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/25/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	02/25/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	02/25/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Keigo Toyosaka	02/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/25/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/25/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhe Inoue	02/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	02/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/26/26	1.0	Lender comm.(Tel)	Follow-up call with Japanese bank to discuss recent Chapter 11 updates and company status.
Shiori Taniguchi	02/26/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	02/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/26/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Keigo Toyosaka	02/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	02/27/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	02/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	02/27/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	02/27/26	3.0	Internal Project Management and Documentation	Prepared the monthly fee applications in accordance with Court guidelines.
Shiori Taniguchi	02/27/26	3.0	Internal Project Management and Documentation	Prepared the monthly fee applications in accordance with Court guidelines.
Shiori Taniguchi	02/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	02/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	02/27/26	1.5	Lender Q&A	Reviewed and understood the debtor's questions regarding cash flow and business, and provided them to the company and its advisors
Shiori Taniguchi	02/27/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	02/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	02/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	02/27/26	4.0	Internal Project Management and Documentation	Prepared the monthly fee applications in accordance with Court guidelines.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shuhei Inoue	03/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/04/26	0.5	Internal Project Management and Documentation	Internal debrief and information sharing following call with Mizuho; aligned next steps.
Soon Park	03/04/26	0.5	Internal Project Management and Documentation	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	03/04/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	03/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	03/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/04/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/04/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	03/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	03/04/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	03/04/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	03/04/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	03/04/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Keigo Toyosaka	03/04/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	03/04/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Keigo Toyosaka	03/04/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Keigo Toyosaka	03/04/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shuhei Inoue	03/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	03/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	03/05/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	03/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Keigo Toyosaka	03/05/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	03/05/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	03/06/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	03/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Toyosaka) to review to-dos and confirm next steps.
Soon Park	03/06/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/06/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Toyosaka) to review to-dos and confirm next steps.
Shiori Taniguchi	03/06/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Keigo Toyosaka	03/06/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Keigo Toyosaka	03/06/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Akira Nomoto	03/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/09/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/09/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/09/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/09/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Akira Nomoto	03/10/26	0.5	Internal Project Management and Documentation	Internal session with S. Park to advance retention-extension and fee-application preparation; compiled required information and gathered internal approvals.
Shuhei Inoue	03/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/10/26	0.5	Lender comm.(Tel)	Update call with Japanese Bank regarding Chapter 11 process and company status.
Soon Park	03/10/26	0.5	Internal Project Management and Documentation	Internal session with A. Nomoto to advance retention-extension and fee-application preparation; compiled required information and gathered internal approvals.
Shiori Taniguchi	03/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/10/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/10/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/10/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/10/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/11/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/11/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shuhei Inoue	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/11/26	0.5	Internal Project Management and Documentation	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	03/11/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	03/11/26	0.5	Internal Project Management and Documentation	Internal debrief and information sharing following call with Mizuho; aligned next steps.
Soon Park	03/11/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/11/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	03/11/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/11/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	03/11/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	03/11/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	03/11/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/11/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/11/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Karin Murakami	03/11/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Karin Murakami	03/11/26	4.0	Internal Project Management and Documentation	Prepared the monthly fee applications in accordance with Court guidelines.
Shuhe Inoue	03/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/12/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	03/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/12/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Karin Murakami	03/12/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Karin Murakami	03/12/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/12/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	03/13/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhe Inoue	03/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	03/13/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/13/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	03/13/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/13/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/13/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	03/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	03/16/26	0.5	Lender comm.(Tel)	Update call with Japanese Bank regarding Chapter 11 process and company status.
Shiori Taniguchi	03/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/16/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/16/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/16/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	03/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/17/26	0.5	Lender comm.(Tel)	Update call with Japanese Bank regarding Chapter 11 process and company status.
Shiori Taniguchi	03/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	03/17/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/17/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/17/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/17/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	03/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/18/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shuhei Inoue	03/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/18/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Soon Park	03/18/26	1.5	Internal Project Management and Documentation	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	03/18/26	1.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	03/18/26	1.5	Internal Project Management and Documentation	Internal debrief and information sharing following call with Mizuho; aligned next steps.
Soon Park	03/18/26	1.5	Lender comm.(Tel)	Individual wrap-up with Mizuho to confirm the points discussed during the call and align on next steps.
Shiori Taniguchi	03/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/18/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/18/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	03/18/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Shiori Taniguchi	03/18/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shiori Taniguchi	03/18/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/18/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/18/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	03/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/19/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	03/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Karin Murakami	03/19/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Karin Murakami	03/19/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/19/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	03/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/23/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/23/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/23/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/23/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	03/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	03/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/24/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Karin Murakami	03/24/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/24/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	03/25/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/25/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/25/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/25/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	03/25/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Shiori Taniguchi	03/25/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/25/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/25/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Soichiro Oku	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shuhei Inoue	03/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shuhei Inoue	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Soon Park	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Soon Park	03/26/26	0.5	Internal Project Management and Documentation	Internal preparation for weekly update with Mizuho; reviewed lender Q&A and recent developments.
Soon Park	03/26/26	0.5	Lender comm.(Tel)	Individual call with Mizuho to align expectations for the weekly company update; confirmed agenda and open questions.
Soon Park	03/26/26	0.5	Internal Project Management and Documentation	Internal debrief and information sharing following call with Mizuho; aligned next steps.
Soon Park	03/26/26	0.5	Lender comm.(Tel)	Individual wrap-up with Mizuho to confirm the points discussed during the call and align on next steps. Mizuho also informed us of a team member change on their side.
Shiori Taniguchi	03/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Shiori Taniguchi	03/26/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/26/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/26/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Karin Murakami	03/26/26	1.0	Lender comm.(mtg)	Participated in weekly cash meetings with Mizuho, Marelli, A&M, and K&E to discuss the DIP budget and forecast cash flow
Akira Nomoto	03/27/26	1.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/27/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/27/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Shiori Taniguchi	03/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/27/26	1.5	Lender Q&A	Reviewed and understood the company's answers for debtor's questions regarding cash flow and business
Shiori Taniguchi	03/27/26	1.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Karin Murakami	03/27/26	2.5	External Documentation and Correspondence Management	Compiled meeting notes of meeting (Weekly Cash Meeting with Mizuho, Marelli, A&M, K&E regarding DIP Budget and forecast of cash flow) to communicate with lenders and internal members
Karin Murakami	03/27/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/27/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Akira Nomoto	03/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Shuhei Inoue	03/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Taniguchi) to review to-dos and confirm next steps.
Shiori Taniguchi	03/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/30/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/30/26	0.5	Internal Project Management and Documentation	Internal team meeting (A. Nomoto, S. Park) to review to-dos and confirm next steps.
Karin Murakami	03/30/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/30/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shuhei Inoue	03/31/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Park, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Soon Park	03/31/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Taniguchi, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/31/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, K. Murakami) to review to-dos and confirm next steps.
Shiori Taniguchi	03/31/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Shiori Taniguchi	03/31/26	0.5	External Documentation and Correspondence Management	Sent meeting related files to the translator via email for smooth facilitation
Karin Murakami	03/31/26	0.5	Internal Project Management and Documentation	Internal team stand-up (S. Inoue, S. Park, S. Taniguchi) to review to-dos and confirm next steps.
Karin Murakami	03/31/26	0.5	Others	Extended research for media leaks about Marelli and articles related to OEMs and automotive industry
Yuki Akahori	02/13/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	02/13/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shunsuke Goto	02/13/26	1.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Shunsuke Goto	02/13/26	4.0	Preparation of due diligence report	Conducted quality of earnings, profitability, and income statements analysis
Norihiro Matsumura	02/13/26	11.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Tatsuya Hiei	02/13/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Shunsuke Goto	02/16/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/16/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/16/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/16/26	7.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Norihiro Matsumura	02/16/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/16/26	10.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Kei Kume	02/16/26	10.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, and analysis of adjustment items.
Tatsuya Hiei	02/16/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Shunsuke Goto	02/17/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/17/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Shunsuke Goto	02/17/26	3.5	Preparation of due diligence report	Conducted quality of earnings, profitability, and income statements analysis
Homan Hiroaki	02/17/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/17/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/17/26	4.0	Preparation of due diligence report	Conducted quality of earnings, profitability, and income statements analysis
Norihiro Matsumura	02/17/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/17/26	9.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Hui Deng	02/17/26	7.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Kei Kume	02/17/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Kei Kume	02/17/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, and analysis of adjustment items.
Tatsuya Hiei	02/17/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Tatsuya Hiei	02/17/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Shunsuke Goto	02/18/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	02/18/26	4.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/18/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Homan Hiroaki	02/18/26	8.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Norihiro Matsumura	02/18/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	02/18/26	10.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Hui Deng	02/18/26	7.5	Preparation of due diligence report	Conducted CapEx analysis
Kei Kume	02/18/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	02/18/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, and analysis of adjustment items.
Tatsuya Hiei	02/18/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Tatsuya Hiei	02/18/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	02/19/26	1.5	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	02/19/26	1.5	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	02/19/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	02/19/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/19/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Homan Hiroaki	02/19/26	4.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Homan Hiroaki	02/19/26	4.0	Preparation of due diligence report	Conducted quality of earnings, profitability, and income statements analysis
Norihiro Matsumura	02/19/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	02/19/26	11.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Hui Deng	02/19/26	9.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis
Kei Kume	02/19/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	02/19/26	9.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	02/19/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Tatsuya Hiei	02/19/26	10.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	02/20/26	1.5	Preparation of due diligence report	Review of the financial statements
Shunsuke Goto	02/20/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	02/20/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Shunsuke Goto	02/20/26	5.0	Preparation of due diligence report	Conducted quality of earnings, profitability, and income statements analysis
Homan Hiroaki	02/20/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Homan Hiroaki	02/20/26	4.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/20/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	02/20/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	02/20/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Norihiro Matsumura	02/20/26	7.0	Preparation of due diligence report	Conducted profitability, and income statements analysis
Hui Deng	02/20/26	6.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis
Kei Kume	02/20/26	12.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	02/20/26	9.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Shunsuke Goto	02/24/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/24/26	3.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Shunsuke Goto	02/24/26	4.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Homan Hiroaki	02/24/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/24/26	2.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/24/26	6.5	Preparation of due diligence report	Conducted quality of earnings, CapEx, and balance sheet analysis
Norihiro Matsumura	02/24/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/24/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Norihiro Matsumura	02/24/26	8.0	Preparation of due diligence report	Conducted profitability, and income statements analysis
Yusuke Sato	02/24/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Yusuke Sato	02/24/26	9.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	02/24/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Kei Kume	02/24/26	10.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	02/24/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Tatsuya Hiei	02/24/26	9.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	02/25/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/25/26	3.5	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Shunsuke Goto	02/25/26	0.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/25/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/25/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/25/26	6.0	Preparation of due diligence report	Conducted quality of earnings, CapEx, and balance sheet analysis

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Norihiro Matsumura	02/25/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/25/26	9.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Yoshiyuki Satake	02/25/26	7.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yusuke Sato	02/25/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Yusuke Sato	02/25/26	4.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Yusuke Sato	02/25/26	5.0	Preparation of due diligence report	Conducted cash flow analysis
Kei Kume	02/25/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Kei Kume	02/25/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Kei Kume	02/25/26	8.5	Preparation of due diligence report	Conducted historical balance sheet analysis
Tatsuya Hiei	02/25/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Tatsuya Hiei	02/25/26	10.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	02/26/26	1.5	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Yuki Akahori	02/26/26	1.0	Preparation of financial statements	Review of the financial statements
Yuki Akahori	02/26/26	0.5	Preparation of due diligence report	Review of the due diligence report
Shunsuke Goto	02/26/26	1.5	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	02/26/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/26/26	5.5	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Homan Hiroaki	02/26/26	2.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/26/26	9.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	02/26/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/26/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Norihiro Matsumura	02/26/26	8.0	Preparation of due diligence report	Conducted profitability, and income statements analysis
Yoshiyuki Satake	02/26/26	4.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Hui Deng	02/26/26	9.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation
Yusuke Sato	02/26/26	10.5	Preparation of due diligence report	Conducted cash flow analysis and historical balance sheet analysis
Kei Kume	02/26/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Kei Kume	02/26/26	7.5	Preparation of due diligence report	Conducted historical balance sheet analysis
Tatsuya Hiei	02/26/26	12.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	02/27/26	1.0	Preparation of due diligence report	Review of the due diligence report
Shunsuke Goto	02/27/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Shunsuke Goto	02/27/26	0.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Shunsuke Goto	02/27/26	7.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Homan Hiroaki	02/27/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Homan Hiroaki	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Homan Hiroaki	02/27/26	3.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Homan Hiroaki	02/27/26	6.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Norihiro Matsumura	02/27/26	2.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification and assessment of adjustment items
Norihiro Matsumura	02/27/26	8.0	Preparation of due diligence report	Conducted profitability, and income statements analysis
Yoshiyuki Satake	02/27/26	4.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Hui Deng	02/27/26	6.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Yusuke Sato	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Yusuke Sato	02/27/26	9.0	Preparation of due diligence report	Conducted cash flow analysis and historical balance sheet analysis
Kei Kume	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Kei Kume	02/27/26	3.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Kei Kume	02/27/26	9.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Tatsuya Hiei	02/27/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, and data availability.
Tatsuya Hiei	02/27/26	11.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/02/26	3.0	Preparation of due diligence report	Reviewed quality of earnings, income statements, and balance sheet analysis
Homan Hiroaki	03/02/26	3.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Homan Hiroaki	03/02/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Norihiro Matsumura	03/02/26	6.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/02/26	4.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Yusuke Sato	03/02/26	10.0	Preparation of due diligence report	Conducted cash flow analysis and historical balance sheet analysis
Yusuke Sato	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/02/26	4.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/02/26	6.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	03/02/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Tatsuya Hiei	03/02/26	9.0	Preparation of due diligence report	Conducted income sheet analysis
Shunsuke Goto	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/03/26	4.0	Preparation of due diligence report	Reviewed quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/03/26	9.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/03/26	4.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/03/26	3.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Hui Deng	03/03/26	2.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation
Yusuke Sato	03/03/26	8.5	Preparation of due diligence report	Conducted cash flow analysis and historical balance sheet analysis
Yusuke Sato	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/03/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/03/26	7.0	Preparation of due diligence report	Conducted historical balance sheet analysis, including calculation check
Kei Kume	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/03/26	3.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	03/03/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Tatsuya Hiei	03/03/26	6.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Tatsuya Hiei	03/03/26	1.0	Preparation of due diligence report	Conducted calculation check
Shunsuke Goto	03/04/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/04/26	4.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/04/26	6.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Homan Hiroaki	03/04/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/04/26	4.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/04/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/04/26	6.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Hui Deng	03/04/26	6.0	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation
Yusuke Sato	03/04/26	8.5	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/04/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/04/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/04/26	7.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/04/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/04/26	3.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	03/05/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	03/05/26	1.0	Client Communication regarding financial due diligence	Discussed with the client the effective management of document disclosures for preparing the financial statements and the due diligence report, as well as strategic planning to set priorities and timelines for these activities.
Shunsuke Goto	03/05/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/05/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/05/26	2.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/05/26	6.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/05/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/05/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/05/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/05/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Hui Deng	03/05/26	7.0	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation
Yusuke Sato	03/05/26	8.0	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/05/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/05/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/05/26	7.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/05/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/05/26	3.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Yuki Akahori	03/06/26	1.0	Preparation of due diligence report	Review of the due diligence report
Shunsuke Goto	03/06/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/06/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/06/26	3.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/06/26	8.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/06/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/06/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/06/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/06/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Hui Deng	03/06/26	3.5	Preparation of due diligence report	Conducted CapEx analysis and historical balance sheet analysis, including translation
Yusuke Sato	03/06/26	8.0	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/06/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/06/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/06/26	2.5	Preparation of due diligence report	Conducted historical balance sheet analysis

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Kei Kume	03/06/26	1.5	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/06/26	8.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	03/09/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/09/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/09/26	3.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/09/26	8.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/09/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/09/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/09/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/09/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Yusuke Sato	03/09/26	8.0	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/09/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/09/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/09/26	3.0	Preparation of due diligence report	Conducted historical balance sheet analysis and calculation check
Kei Kume	03/09/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/09/26	8.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	03/10/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/10/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/10/26	3.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/10/26	8.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/10/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Norihiro Matsumura	03/10/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/10/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/10/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Yusuke Sato	03/10/26	8.0	Preparation of due diligence report	Conducted income statements analysis, historical balance sheet analysis and calculation check
Yusuke Sato	03/10/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/10/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/10/26	3.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/10/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/10/26	7.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Shunsuke Goto	03/11/26	1.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/11/26	2.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Shunsuke Goto	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Homan Hiroaki	03/11/26	8.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/11/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/11/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Yusuke Sato	03/11/26	5.0	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/11/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.

## Professional Services by Project Category, Professional, and Date

Professional	Date	Hours	Category	Performed work details
Kei Kume	03/11/26	1.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/11/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/11/26	7.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
Shunsuke Goto	03/12/26	0.5	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Shunsuke Goto	03/12/26	3.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/12/26	4.0	Preparation of due diligence report	Reviewed and conducted quality of earnings, income statements, cash flow analysis, and balance sheet analysis
Homan Hiroaki	03/12/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/12/26	5.0	Preparation of due diligence report	Conducted quality of earnings, income statements, and balance sheet analysis
Norihiro Matsumura	03/12/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Norihiro Matsumura	03/12/26	5.0	Preparation of financial statements	Review of the basis of preparation of the financial statements, identification of adjustment items, and preparation of adjustments
Yusuke Sato	03/12/26	8.0	Preparation of due diligence report	Conducted income statements analysis and historical balance sheet analysis
Yusuke Sato	03/12/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Yusuke Sato	03/12/26	2.0	Preparation of financial statements	Reconciliation of financial data to supporting documentation and analysis of adjustment items.
Kei Kume	03/12/26	1.0	Preparation of due diligence report	Conducted historical balance sheet analysis
Kei Kume	03/12/26	1.0	Q&A sessions / Interview with Client regarding financial due diligence	Conducted Q&A sessions and interviews with the client to discuss financial results, the basis of preparation of the financial statements, and data availability.
Kei Kume	03/12/26	9.5	Preparation of financial statements	Reconciliation of financial data to supporting documentation, analysis of adjustment items, and year-over-year analysis.
<b>Total</b>		<b>1,576.0</b>		