

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

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

**SIXTH MONTHLY FEE APPLICATION OF KPMG LLP
 PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO
 THE DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR
 SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
FOR THE PERIOD FEBRUARY 1, 2026 THROUGH MARCH 31, 2026**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	August 4, 2025 <i>Effective as of</i> June 11, 2025
Period for which compensation and reimbursement is sought:	February 1, 2026 through March 31, 2026
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 167,768.16
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 6,775.09
This is a: <u> X </u> Monthly <u> </u> Interim <u> </u> Final Application	

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.veritaglobal.com> Automotive Lighting USA LLC's principal place of business at chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan



Prior Monthly Fee Applications Filed:

Monthly Fee Application Filing Date & Docket No.	Period Covered	Total Fees Requested	Total Expenses Requested	CNO Filing Date & Docket No.	Amount of Fees Authorized to be Paid	Amount of Expenses Authorized to be Paid (100%)
8/18/2025 No. [700]	6/11/25 - 7/31/25	\$960,054.65 ¹	\$686.82	9/9/2025 No. [921]	\$960,054.65 ²	\$686.82
10/20/2025 No. [1096]	8/01/25 - 9/30/25	\$150,490.45	\$0.00	11/12/2025 No. [1209]	\$150,490.45	\$0.00
12/19/2025 No. [1374]	10/01/25 - 11/30/25	\$121,340.71	\$0.00	1/12/2026 No. [1504]	\$121,340.71	\$0.00
01/22/2026 No. [1524]	12/01/25 - 12/31/25	\$76,462.25	\$0.00	02/13/2026 No. [1658]	\$76,462.25	\$0.00
02/23/2026 No. [1675]	01/01/26 - 01/31/26	\$331,362.14	\$0.00	03/18/2026 No. [1796]	\$265,089.71	\$0.00
TOTALS		\$1,639,710.21	\$686.82		\$1,573,437.77	\$686.82

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

² Payment amount requested reflects application of retainer balance.

Prior Interim Fee Applications Filed:

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

¹ To align with order approving first interim fee application - KPMG requested Court approval of total fees in the amount of \$1,110,545.10 in its first interim fee application [Docket No. 1196], however after factoring in the application of the retainer balance of \$218,577.00, KPMG only sought payment of fees in the amount of \$891,968.10.

ATTACHMENT B
TO FEE APPLICATION
COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Country	Total Hours Billed	Hourly Billing Rate	Total Compensation
Ales Vavra	Senior Associate - Mergers & Acquisitions Tax	Czech Republic	2.5	\$ 241.13	\$ 602.83
Alfie Battista	Senior Associate - International Tax	US	5.6	\$ 893.00	\$ 5,000.80
Alvaro Lopez Sahuquillo	Manager - Mergers & Acquisitions Tax	Spain	1.0	\$ 401.89	\$ 401.89
Ana Simunovic	Senior Associate - Bankruptcy	US	32.1	\$ 323.00	\$ 10,368.30
Andrzej Zyga	Manager - Tax	Poland	1.0	\$ 455.00	\$ 455.00
Armando Lara Yaffar	Partner - International Tax	Mexico	7.0	\$ 969.00	\$ 6,783.00
Arif Zakwan Tahir	Tax Consultant - Corporate Tax	Malaysia	3.0	\$ 140.00	\$ 420.00
Arkadiusz Gliniecki	Director - Tax	Poland	1.0	\$ 736.34	\$ 736.34
Benjamin Ang	Director - Corporate Tax	Malaysia	1.0	\$ 455.00	\$ 455.00
Bibiana Torres	Manager - International Tax	Mexico	4.0	\$ 364.00	\$ 1,456.00
Carlotta Bertù	Senior Manager - Legal & Tax Consulting	Italy	4.9	\$ 341.60	\$ 1,673.86
Celeste Campbell	Manager - Bankruptcy	US	3.8	\$ 391.00	\$ 1,485.80
Cesar Buenrostro	Partner - International Tax	Mexico	3.0	\$ 969.00	\$ 2,907.00
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	0.8	\$ 1,122.00	\$ 897.60
Ericson Amaral	Partner - International Corporate Tax	Brazil	5.1	\$ 600.17	\$ 3,060.86
Fabio Avenale	Partner - Legal & Tax Consulting	Italy	1.3	\$ 397.06	\$ 516.18
Fatima Garibay	Senior Associate - International Tax	Mexico	8.0	\$ 162.00	\$ 1,296.00
Gabriele Davi	Senior Manager - Legal & Tax Consulting	Italy	6.4	\$ 341.60	\$ 2,186.27
Jason Recard	Partner - Global Mobility Services	US	2.3	\$ 760.00	\$ 1,748.00
Joe Gegaj	Manager - International Tax	US	0.3	\$ 1,088.00	\$ 326.40
Joseph Lemus	Associate - International Tax	US	7.8	\$ 519.00	\$ 4,048.20
Juan Turanzas	Senior Manager - International Tax	Mexico	13.0	\$ 565.00	\$ 7,345.00
Julia Siegel	Assistant Manager - Corporate Tax Services	Germany	3.8	\$ 458.15	\$ 1,740.98
Kamil Smarzewski	Senior Associate - Tax	Poland	3.0	\$ 420.00	\$ 1,260.00
Karolina Debska	Partner - Tax	Poland	0.2	\$ 728.00	\$ 145.60
Kyle Kavanaugh	Associate - Mergers & Acquisitions Tax	US	0.3	\$ 544.00	\$ 163.20
Ladislav Malusek	Partner - Tax - Finance	Czech Republic	2.0	\$ 602.83	\$ 1,205.66
Laura Santos	Senior Manager - International Corporate Tax	Brazil	10.1	\$ 445.46	\$ 4,499.14
Lim Poh Ling	Director - Corporate Tax	Malaysia	1.0	\$ 455.00	\$ 455.00
Linda Ng	Partner - International Tax	US	1.1	\$ 1,386.00	\$ 1,524.60
Lorenzo Bellavite	Partner - Legal & Tax Consulting	Italy	4.0	\$ 397.06	\$ 1,588.26
Luis Nava	Senior Associate - International Tax	Mexico	4.0	\$ 233.00	\$ 932.00
Mariusz Kulagowski	Senior Manager - Tax	Poland	0.5	\$ 546.00	\$ 273.00
Mark Hoffenberg	Principal - Washington National Tax	US	2.4	\$ 1,615.00	\$ 3,876.00
Markéta Kubickova	Director - Tax	Czech Republic	0.4	\$ 530.49	\$ 212.20
Martin Kral	Associate Manager - Tax	Czech Republic	0.4	\$ 313.47	\$ 125.39
Michael Ayachi	Senior Manager - International Tax	US	1.0	\$ 1,233.00	\$ 1,233.00
Michel Sánchez	Partner - International Tax	Mexico	9.5	\$ 969.00	\$ 9,205.50

Professional Person	Position & Department	Country	Total Hours Billed	Hourly Billing Rate	Total Compensation
Miloslav Zeman	Manager - Mergers & Acquisitions Tax	Czech Republic	1.5	\$ 369.74	\$ 554.60
Nathalia Sellmann	Associate - International Corporate Tax	Brazil	2.8	\$ 157.38	\$ 440.66
Ng Sue Lynn	Executive Director - Corporate Tax	Malaysia	0.5	\$ 630.00	\$ 315.00
Oliver Heinsen	Partner - Corporate Tax Services	Germany	3.9	\$ 972.57	\$ 3,793.01
Radoslav Kratky	Partner - Corporate Tax Services	Slovakia	4.5	\$ 458.15	\$ 2,061.68
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	4.0	\$ 643.02	\$ 2,572.08
Rossella Valea	Senior Manager - Global Mobility Services	Italy	2.0	\$ 539.68	\$ 1,079.36
Scott Thursam	Senior Manager - Global Mobility Services	US	6.0	\$ 650.00	\$ 3,900.00
Sebastian Kaluza	Senior Manager - Tax	Poland	1.0	\$ 685.47	\$ 685.47
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	6.5	\$ 1,343.00	\$ 8,729.50
Serena Violi	Senior Associate - Global Mobility Services	Italy	1.5	\$ 401.89	\$ 602.83
Sonia Stricker	Senior Manager - Corporate Tax Services	Germany	0.3	\$ 723.40	\$ 217.02
Stephan Raab	Senior Manager - Indirect Tax Services	Germany	1.0	\$ 723.40	\$ 723.40
Tai Lai Kok	Executive Director - Corporate Tax	Malaysia	0.5	\$ 630.00	\$ 315.00
Valentina Escalante	Senior Manager - International Tax	US	1.6	\$ 1,250.00	\$ 2,000.00
Wendy Shaffer	Associate Director - Bankruptcy	US	2.2	\$ 438.00	\$ 963.60
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	4.8	\$ 1,432.00	\$ 6,873.60
Zuzana Blazejova	Executive Director - Tax	Slovakia	5.0	\$ 458.15	\$ 2,290.76
Total Hours and Hourly Fees at Discounted Rates			208.2		\$ 120,727.43
Total Fixed Fees for Global Mobility Services - Exhibit C2					\$ 47,040.73
Total Fees & Out of Pocket Expenses					\$ 167,768.16
Out of Pocket Expenses					\$ 6,775.09
Total Fees & Out of Pocket Expenses					\$ 174,543.25
Less Holdback Adjustment (20%)					\$ (33,553.63)
Net Requested Fees & Out of Pocket Expenses					\$ 140,989.62
Blended Hourly Rate (Exclusive of Fixed Fees)				\$ 579.86	

⁽¹⁾ Rate increased due to promotion effective 10/1/25.

⁽²⁾ In KPMG's 4th Monthly Fee Statement [Docket No. 1524], this professional was inadvertently identified as Serena Violi but was in fact, Rosella Valea; the applicable title and billing rate reflected in the aforementioned fee statement filing were accurate.

⁽³⁾ Fees for services performed by KPMG Foreign Member Firms in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) BRL to USD conversion rate of 0.19053, (iii) JPY to USD conversion rate of 0.00626, and (iv) PLN to USD conversion rate of 0.26776, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

⁽⁴⁾ Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested	
Debt Restructuring Services	156.3	\$ 99,157.73	(1)
Global Mobility Services - Fixed Fees	0.0	\$ 47,040.73	(2)
Global Mobility Services - Hourly	13.8	\$ 8,751.99	(3)
Retention Services	2.5	\$ 876.50	
Fee Application Preparation Services	35.6	\$ 11,941.20	
Total	208.2	\$ 167,768.16	

(1) Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) BRL to USD conversion rate of 0.19053, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

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

(3) Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, (ii) JPY to USD conversion rate of 0.00626, and (iii) PLN to USD conversion rate of 0.26776, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ 6,775.09
Total	\$ 6,775.09

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

**SIXTH MONTHLY FEE APPLICATION OF KPMG LLP
PROVIDING TAX COMPLIANCE AND TAX CONSULTING SERVICES TO THE
DEBTORS REQUESTING ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD FEBRUARY 1, 2026 THROUGH MARCH 31, 2026**

KPMG LLP², (“KPMG”) as tax compliance and tax consulting service providers to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) files this Sixth Monthly Fee Application (the “Application”), pursuant to section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-2 of the Local Rules (the “Local Rules”) of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Court”) and this Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief*, dated August 5, 2025 (the “Interim Compensation Order”) [Docket No. 477]. By this Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.veritaglobal.net/Marelli>. The location of Marelli Automotive Lighting USA LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan 48033.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

February 1, 2026 through March 31, 2026 (the “Compensation Period”), in the amount of \$174,543.25 and respectfully represents:

Background

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

2. On July 11, 2025 the Debtors filed an *Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Compliance and Tax Consulting Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “Retention Application”) [Docket No. 262] and in support of the Retention Application, the Debtors submitted the Declaration of Olayinka Kukoyi (the “Kukoyi Declaration”).

3. On July 31, 2025 the Debtors filed the *First Supplemental Declaration of Olayinka Kukoyi in Support of the Application of the Debtors for Entry of an Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025, and (II) Waiving Certain Information Requirements of Local Rule 2016-1* (the “First Supplemental Declaration”) [Docket No. 452].

4. On October 17, 2025 the Debtors filed the *Second Supplemental Declaration of KPMG LLP in Support of the Debtors’ Application for Entry of an Order Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax*

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

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

6. By this Court’s *Order (I) Authorizing the Debtors to Retain and Employ KPMG LLP to Provide Tax Consulting and Tax Compliance Services Effective as of June 11, 2025 and (II) Waiving Certain Information Requirements of Local Rule 2016-1*, dated August 4, 2025 [Docket No. 466] (the “Retention Order”), the Debtors were authorized to retain KPMG to provide tax compliance and tax consulting services effective as of June 11, 2025. The Retention Order authorizes the Debtors to compensate KPMG in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other procedures as were fixed by order of the Court.

Jurisdiction

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

Summary of Application

8. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor, or other person. By this Application, KPMG requests

allowance of monthly compensation of professional fees totaling \$167,768.16, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$134,214.53 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of \$6,775.09.

Summary of Services Rendered During the Compensation Period

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

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

Debt Restructuring Services

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

- Tax implications of any internal reorganizations and restructuring alternatives.

Tax Compliance and Tax Consulting Services

Global Mobility Services

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

- Tax advisory and modeling services in connection with corporate restructuring alternatives, focusing on U.S. and foreign tax implications, attribute management, and compliance with relevant tax regulations; and
- Additional services with respect to Cost Projection only.

KPMG prepared:

- United States
 - 2022 Federal Tax Return and 2024 Michigan Tax Return
 - 2025 Federal Tax Return
 - 2025 Report of Foreign Bank and Financial Accounts (FBAR)
 - 2025 Tax equalization calculation
- Germany
 - 2024 Germany Income Tax Returns
- Japan
 - 2025 Japan Income Tax Return
- Brazil
 - 2025 Departure reporting forms
 - 2026 Brazil Departure Meeting
 - 2026 Monthly tax calculation - January 2026
 - 2025 Monthly tax calculation for December 2025
 - Preparation of 2025 Departure reporting forms
 - 2025 Monthly shadow payroll calculations - December 2025
 - 2025 Monthly shadow payroll calculations - January 2026
 - 2025 Monthly shadow payroll calculations - February 2026
 - 2026 Monthly shadow payroll calculations - March 2026
 - 2026 Monthly shadow payroll calculations - April 2026
- Poland
 - 2026 Monthly tax calculation – January 2026
 - 2026 Monthly tax calculation – February 2026
- Mexico
 - 2026 Mexico Arrival Meeting
- Italy
 - Financial Monitoring Declaration – RW Form (with more than three investments/transfers to be reported);
 - Assistance with notice received from the Italian tax authorities in relation to the 2021 tax return and the tax credit arising from the 2022 tax return for 2021 income;
 - Communication with Taxpayer 67 to discuss the Italian tax return and F24 tax payment form, and recalculation of tax payment forms to allow installment payments; and
 - Amended 2023 Italian tax return to include additional documents/information subsequently provided by Taxpayer 19, which were not included in the originally filed return.

Pre-Departure Services

Services	Comments/Description
Database Set Up	<ul style="list-style-type: none"> • Set up the mobile employee database with the necessary demographic information and the Debtors' approved compensation data for purposes of generating payroll worksheets, assignment cost

Services	Comments/Description
Database Set Up (cont.)	projections, and hypothetical tax calculations in the KPMG LINK system.
Initial Cost Projection and Mobile Employee Compensation Illustration	<ul style="list-style-type: none"> • KPMG calculated assignment-related costs in accordance with policies and assumptions approved by the Debtors, including hypothetical tax and tax gross-up calculations. The cost projection and mobile employee compensation illustration were delivered to the Debtors for review, approval, and distribution. • The standard fees included one cost projection calculation and one mobile employee compensation illustration, plus one revision per document, and did not cover comparisons for a single individual across multiple packages, new-business calculations for multiple individuals relocating to one location, or calculations for potential assignments that did not materialize. • Late or incomplete data may have resulted in additional costs, in which case KPMG notified the Debtors of the associated fees. Debtors' management was responsible for determining the accrual amounts and the accounting entries recorded.
Letter of Understanding (“ <u>LOU</u> ”)	<ul style="list-style-type: none"> • KPMG populated a draft LOU letter with assignment-specific information for each mobile employee using the standard assignment letter template developed by the Debtors. The LOU format was consistent for all employees based on a standard set of agreed-upon assumptions. • The LOU detailed elements of the compensation package, including any company-approved exceptions, and explained the process and procedures for compensation delivery, compensation elements, and tax processing. The draft LOU was provided to the Debtors for final review, approval, and finalization. • The Debtors and their legal counsel were responsible for incorporating any non-tax legal requirements into the final letter template. The LOU was then delivered to the employee for signature. • If delivered by KPMG as a facilitator, questions were addressed by KPMG based on agreed-upon policies, practices, and guidelines from the Debtors, with escalations directed to the Debtors. This service did not include customized verbiage for each mobile employee other than the exception description. One revision was included as part of the standard fee.

Services	Comments/Description
The Debtors' Third Party Vendors (such as Relocation or Immigration)	<ul style="list-style-type: none"> • KPMG notified the Debtors' third-party vendor(s) of upcoming assignments based on the authorization policy created by the Debtors. Inquiries from third-party vendors were addressed by KPMG in accordance with agreed-upon policies, practices, and guidelines from the Debtors, with escalations referred to the Debtors.
Payroll Setup/Coordination (home/host)	<ul style="list-style-type: none"> • KPMG worked directly with foreign and domestic payroll departments to coordinate the initial set-up of the mobile employee's tax profile and direct deposit details.

Global Mobility Support Services

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll)	<ul style="list-style-type: none"> • KPMG gathered home and host country payment information, including payroll, accounts payable, third parties, and other pay agent information for mobile employees requiring compensation reporting for tax and cost-tracking purposes. KPMG sent notifications to pay agents at the beginning of the year outlining the reporting schedule, follow-up notifications of due dates, and reminders when information was not received. The data was reviewed for reasonableness within policy guidelines and reconciled to expected amounts, where applicable. Backup documentation was requested, if necessary. The information was then reported to payroll for inclusion in compensation and annual wage statements (e.g., US Form W2, Canada T4, etc.) or used to facilitate the preparation of ongoing tax filings. • Assistance from the Debtors was required for countries that failed to comply with the reporting requirements. Escalations resulted in additional fees, agreed upon separately. This information was gathered on an agreed-upon schedule. <ul style="list-style-type: none"> • The fees did not include any costs associated with preparation of corrections to compensation reporting or year-end compensation statements resulting from incorrect information or lack of information provided by the host/home countries.

Services	Comments/Description
Year-End Compensation Summaries	<ul style="list-style-type: none"> • KPMG prepared compensation summaries reporting compensation items for the appropriate tax year in the home and host locations. These statements included items paid in both the home and host locations, incorporating information provided by payroll, accounts payable, third parties, and other pay agents. The compensation summaries were used to facilitate the preparation of home and host tax returns and tax equalizations and were made available for the Debtors to distribute to the mobile employees.
Reconciliation of Year-End Wage Statement	<ul style="list-style-type: none"> • KPMG reconciled the year-end compensation summary to the original U.S. year-end wage statement (Form W-2). Additional costs applied to the reconciliation of revised or amended Forms W-2. • Wage statements from other countries were reconciled upon request for an agreed additional cost. This service was dependent on the availability of the compensation data required to reconcile each wage statement.

Fee Application Preparation

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

11. As per the Retention Application, KPMG and the Debtors agreed to a fixed fee per tax return for services relating to transaction tax compliance services. Pursuant to the schedule included in KPMG's Engagement Letter, dated December 20, 2023, KPMG's fees, inclusive of Other KPMG Entities, for global mobility tax compliance and tax consulting services are based on the agreed upon fee schedules (collectively, the "Fixed Fees"). As per the aforementioned schedule, KPMG is requesting \$47,040.73 in fees for the global mobility services rendered during the Compensation Period.

12. All non-fixed fees billed by KPMG to the Debtors during the Compensation Period, for time expended by professionals were based on hourly rates ranging from \$140 to \$1,615 per hour. The rates reflected in this Application represent approximately a 15% - 35% discount from KPMG's standard rates. Of the aggregate time expended, 51.1 hours were expended by partners, and principals, 22.1 hours were expended by managing directors, executive directors, directors and associate directors, 47.8 hours were expended by senior managers, 16.6 hours were expended by associate managers, assistant managers, and managers, and 70.6 hours were expended by senior associates, tax consultants and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$579.86.

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

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

15. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at

the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

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

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

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

Summary of Actual and Necessary Expenses During the Compensation Period

19. As set forth on **Exhibit D and D1**, KPMG is seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the amount of \$6,775.09.

Reservation

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

Conclusion

WHEREFORE, KPMG respectfully requests that, pursuant to the Interim Compensation Order, KPMG is (i) allowed monthly compensation of professional fees totaling \$167,768.16, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of \$134,214.53; (ii) allowed reimbursement of expenses billed during the Compensation Period of \$6,775.09; (iii) authorized to be paid its allowed fees and expenses for the Compensation Period; and (iv) granted such other and further relief as the Court may deem proper.

Dated: April 17, 2026

Respectfully submitted,

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

EXHIBIT A

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary Of Hours and Discounted Fees Incurred By Professional

February 1, 2026 through March 31, 2026

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ales Vavra	Senior Associate - Mergers & Acquisitions Tax	Czech Republic	2.5	\$ 241.13	\$ 602.83
Alfie Battista	Senior Associate - International Tax	US	5.6	\$ 893.00 ⁽¹⁾	\$ 5,000.80
Alvaro Lopez Sahuquillo	Manager - Mergers & Acquisitions Tax	Spain	1.0	\$ 401.89	\$ 401.89
Ana Simunovic	Senior Associate - Bankruptcy	US	32.1	\$ 323.00	\$ 10,368.30
Andrzej Zyga	Manager - Tax	Poland	1.0	\$ 455.00	\$ 455.00
Armando Lara Yaffar	Partner - International Tax	Mexico	7.0	\$ 969.00	\$ 6,783.00
Arif Zakwan Tahir	Tax Consultant - Corporate Tax	Malaysia	3.0	\$ 140.00	\$ 420.00
Arkadiusz Gliniecki	Director - Tax	Poland	1.0	\$ 736.34	\$ 736.34
Benjamin Ang	Director - Corporate Tax	Malaysia	1.0	\$ 455.00	\$ 455.00
Bibiana Torres	Manager - International Tax	Mexico	4.0	\$ 364.00	\$ 1,456.00
Carlotta Bertù	Senior Manager - Legal & Tax Consulting	Italy	4.9	\$ 341.60	\$ 1,673.86
Celeste Campbell	Manager - Bankruptcy	US	3.8	\$ 391.00	\$ 1,485.80
Cesar Buenrostro	Partner - International Tax	Mexico	3.0	\$ 969.00	\$ 2,907.00
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	0.8	\$ 1,122.00	\$ 897.60
Ericson Amaral	Partner - International Corporate Tax	Brazil	5.1	\$ 600.17	\$ 3,060.86
Fabio Avenale	Partner - Legal & Tax Consulting	Italy	1.3	\$ 397.06	\$ 516.18
Fatima Garibay	Senior Associate - International Tax	Mexico	8.0	\$ 162.00	\$ 1,296.00
Gabriele Davi	Senior Manager - Legal & Tax Consulting	Italy	6.4	\$ 341.60	\$ 2,186.27
Jason Recard	Partner - Global Mobility Services	US	2.3	\$ 760.00	\$ 1,748.00
Joe Gegaj	Manager - International Tax	US	0.3	\$ 1,088.00	\$ 326.40
Joseph Lemus	Associate - International Tax	US	7.8	\$ 519.00	\$ 4,048.20
Juan Turanzas	Senior Manager - International Tax	Mexico	13.0	\$ 565.00	\$ 7,345.00
Julia Siegel	Assistant Manager - Corporate Tax Services	Germany	3.8	\$ 458.15	\$ 1,740.98
Kamil Smarzewski	Senior Associate - Tax	Poland	3.0	\$ 420.00	\$ 1,260.00
Karolina Debska	Partner - Tax	Poland	0.2	\$ 728.00	\$ 145.60
Kyle Kavanaugh	Associate - Mergers & Acquisitions Tax	US	0.3	\$ 544.00	\$ 163.20
Ladislav Malusek	Partner - Tax - Finance	Czech Republic	2.0	\$ 602.83	\$ 1,205.66
Laura Santos	Senior Manager - International Corporate Tax	Brazil	10.1	\$ 445.46	\$ 4,499.14
Lim Poh Ling	Director - Corporate Tax	Malaysia	1.0	\$ 455.00	\$ 455.00
Linda Ng	Partner - International Tax	US	1.1	\$ 1,386.00	\$ 1,524.60
Lorenzo Bellavite	Partner - Legal & Tax Consulting	Italy	4.0	\$ 397.06	\$ 1,588.26
Luis Nava	Senior Associate - International Tax	Mexico	4.0	\$ 233.00	\$ 932.00
Mariusz Kulagowski	Senior Manager - Tax	Poland	0.5	\$ 546.00	\$ 273.00
Mark Hoffenberg	Principal - Washington National Tax	US	2.4	\$ 1,615.00	\$ 3,876.00
Markéta Kubickova	Director - Tax	Czech Republic	0.4	\$ 530.49	\$ 212.20
Martin Kral	Associate Manager - Tax	Czech Republic	0.4	\$ 313.47	\$ 125.39
Michael Ayachi	Senior Manager - International Tax	US	1.0	\$ 1,233.00	\$ 1,233.00
Michel Sánchez	Partner - International Tax	Mexico	9.5	\$ 969.00	\$ 9,205.50
Miloslav Zeman	Manager - Mergers & Acquisitions Tax	Czech Republic	1.5	\$ 369.74	\$ 554.60
Nathalia Sellmann	Associate - International Corporate Tax	Brazil	2.8	\$ 157.38	\$ 440.66
Ng Sue Lynn	Executive Director - Corporate Tax	Malaysia	0.5	\$ 630.00	\$ 315.00
Oliver Heinsen	Partner - Corporate Tax Services	Germany	3.9	\$ 972.57	\$ 3,793.01
Radoslav Kratky	Partner - Corporate Tax Services	Slovakia	4.5	\$ 458.15	\$ 2,061.68
Ricardo Lopez	Director - Mergers & Acquisitions Tax	Spain	4.0	\$ 643.02	\$ 2,572.08
Rossella Valea	Senior Manager - Global Mobility Services	Italy	2.0	\$ 539.68	\$ 1,079.36
Scott Thursam	Senior Manager - Global Mobility Services	US	6.0	\$ 650.00	\$ 3,900.00
Sebastian Kaluza	Senior Manager - Tax	Poland	1.0	\$ 685.47	\$ 685.47
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	6.5	\$ 1,343.00	\$ 8,729.50
Serena Violi	Senior Associate - Global Mobility Services	Italy	1.5	\$ 401.89 ⁽²⁾	\$ 602.83
Sonia Stricker	Senior Manager - Corporate Tax Services	Germany	0.3	\$ 723.40	\$ 217.02
Stephan Raab	Senior Manager - Indirect Tax Services	Germany	1.0	\$ 723.40	\$ 723.40

EXHIBIT A

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary Of Hours and Discounted Fees Incurred By Professional
February 1, 2026 through March 31, 2026

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Tai Lai Kok	Executive Director - Corporate Tax	Malaysia	0.5	\$ 630.00	\$ 315.00
Valentina Escalante	Senior Manager - International Tax	US	1.6	\$ 1,250.00	\$ 2,000.00
Wendy Shaffer	Associate Director - Bankruptcy	US	2.2	\$ 438.00	\$ 963.60
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	4.8	\$ 1,432.00	\$ 6,873.60
Zuzana Blazejova	Executive Director - Tax	Slovakia	5.0	\$ 458.15	\$ 2,290.76
Total Hours and Hourly Fees at Discounted Rates			208.2		\$ 120,727.43 ⁽³⁾
Total Fixed Fees for Global Mobility Services - Exhibit C2					\$ 47,040.73 ⁽⁴⁾
Total Hourly and Fixed Fees					\$ 167,768.16
Out of Pocket Expenses					\$ 6,775.09
Total Fees & Out of Pocket Expenses					\$ 174,543.25
Less Holdback Adjustment (20%)					\$ (33,553.63)
Net Requested Fees & Out of Pocket Expenses					\$ 140,989.62
Blended Hourly Rate (Exclusive of Fixed Fees)				\$ 579.86	

⁽¹⁾ Rate increased due to promotion effective 10/1/25.⁽²⁾ In KPMG's 4th Monthly Fee Statement [Docket No. 1524], this professional was inadvertently identified as Serena Violi but was in fact, Rosella Valea; the applicable title and billing rate reflected in the aforementioned fee statement filing were accurate.⁽³⁾ Fees for services performed by KPMG Foreign Member Firms in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) BRL to USD conversion rate of 0.19053, (iii) JPY to USD conversion rate of 0.00626, and (iv) PLN to USD conversion rate of 0.26776, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.⁽⁴⁾ Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

EXHIBIT B

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Hours and Discounted Fees Incurred by Category
February 1, 2026 through March 31, 2026

Category	Exhibit	Total Billed Hours	Total Fees Requested
Debt Restructuring Services	C1	156.3	\$ 99,157.73 ⁽¹⁾
Global Mobility Services - Fixed Fees	C2	-	\$ 47,040.73 ⁽²⁾
Global Mobility Services - Hourly	C3	13.8	\$ 8,751.99 ⁽³⁾
Retention Services	C4	2.5	\$ 876.50
Fee Application Preparation Services	C5	35.6	\$ 11,941.20
		208.2	\$ 167,768.16

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) BRL to USD conversion rate of 0.19053, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

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

⁽³⁾ Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, (ii) JPY to USD conversion rate of 0.00626, and (iii) PLN to USD conversion rate of 0.26776, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Armando Lara Yaffar	07/07/25	Call with A. L. Yaffar, C. Buenrostro, M. Sánchez, B. Torres and J. Turanzas (KPMG Mexico) to discuss the next steps related to restructuring of the Mexican companies of the Marelli group.	1.0	\$ 969	\$ 969.00
Juan Turanzas	07/28/25	Continued, as of earlier on 7/28, to analyze Mexican direct / indirect tax implications of the proposed debt restructuring, including the tax treatment of certain income, potential deductions, and related indirect tax considerations (including VAT) from the Mexican tax perspective.	2.9	\$ 565	\$ 1,638.50
Juan Turanzas	07/28/25	Analyzed, as of 7/28, Mexican direct / indirect tax implications of the proposed debt restructuring, including the tax treatment of certain income, potential deductions, and related indirect tax considerations (including VAT) from the Mexican tax perspective.	3.2	\$ 565	\$ 1,808.00
Juan Turanzas	07/29/25	Continued, as of 7/29, to analyze Mexican direct / indirect tax implications of the proposed debt restructuring, including the tax treatment of certain income, potential deductions and related indirect tax considerations (including VAT) from the Mexican tax perspective	2.8	\$ 565	\$ 1,582.00
Michel Sánchez	07/30/25	Director review, as of 7/30, of the analysis of Mexican direct / indirect tax implications arising from the proposed debt restructuring, including the tax treatment of certain income, potential deductions, and related indirect tax considerations (including VAT), in order to assess technical accuracy / alignment with restructuring objectives.	3.0	\$ 969	\$ 2,907.00
Juan Turanzas	07/30/25	Continued, as of 7/30, to analyze Mexican direct / indirect tax implications of the proposed debt restructuring, including the tax treatment of certain income, potential deductions, and related indirect tax considerations (including VAT) from the Mexican tax perspective.	3.1	\$ 565	\$ 1,751.50
Armando Lara Yaffar	08/05/25	Performed Partner review, as of 8/5, of the analysis of Mexican direct / indirect tax implications arising from the proposed debt restructuring, in order to assess technical accuracy / alignment with restructuring objectives.	2.0	\$ 969	\$ 1,938.00
Luis Nava	08/11/25	Update, as of 8/11, the maquiladora regime analysis following partner review, concurrently incorporate comments.	1.1	\$ 233	\$ 256.30

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Fatima Garibay	08/11/25	Continue, as of earlier on 8/11, reviewing / researching judicial precedents while gathering relevant regulatory information related to foreign trade in Mexico in order to develop legally supportable foreign trade legal regimes and compliance frameworks.	1.9	\$ 162	\$ 307.80
Luis Nava	08/11/25	Analyzed, as of 8/11, the legal aspects of foreign trade operations in Mexico in order to prepare compliance guidance related to applicable import, export, and customs regulations.	2.9	\$ 233	\$ 675.70
Fatima Garibay	08/11/25	Research, as of 8/11, of relevant judicial precedents / regulatory guidance related to foreign trade in Mexico in order to prepare legally supportable frameworks / analyses for compliance and restructuring purposes.	3.0	\$ 162	\$ 486.00
Fatima Garibay	08/11/25	Continue, as of 8/11, researching judicial precedents / gathering relevant regulatory information related to foreign trade in Mexico in order to develop legally supportable foreign trade legal regimes and compliance frameworks.	3.1	\$ 162	\$ 502.20
Bibiana Torres	08/14/25	Manager review, as of 8/14, of judicial precedents, including relevant regulatory materials related to foreign trade in Mexico, in order to prepare legally supportable foreign trade frameworks for compliance / restructuring-related matters.	1.8	\$ 364	\$ 655.20
Bibiana Torres	08/14/25	Preparation of an analysis, as of 8/14, of Mexican legal provisions relating to the treatment under the maquiladora regime in Mexico.	2.2	\$ 364	\$ 800.80
Cesar Buenrostro	08/15/25	Partner review, as of 8/15, of the analysis of the maquiladora regime in Mexico in order to ensure accuracy	3.0	\$ 969	\$ 2,907.00
Michel Sánchez	08/18/25	Review, concurrently research, relevant judicial precedents in Mexico in order to support the development of legally sound foreign trade positions and compliance analyses.	1.2	\$ 969	\$ 1,162.80
Michel Sánchez	08/19/25	Continued, as of 8/19, to research relevant judicial precedents in Mexico in order to support the development of legally sound foreign trade positions and compliance analyses.	0.8	\$ 969	\$ 775.20
Michel Sánchez	08/19/25	Continued, from earlier on 8/19, to research the relevant judicial precedents in Mexico in order to support the development of legally sound foreign trade positions and compliance analyses.	1.1	\$ 969	\$ 1,065.90

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Armando Lara Yaffar	08/28/25	Call with A. L. Yaffar, C. Buenrostro, M. Sánchez, B. Torres and J. Turanzas (KPMG Mexico) to discuss the Mexican tax implications of transfer of certain assets and treatment of certain debt, considering both direct and indirect taxes.	1.0	\$ 969	\$ 969.00
Juan Turanzas	08/28/25	Call with A. L. Yaffar, C. Buenrostro, M. Sánchez, B. Torres and J. Turanzas (KPMG Mexico) to discuss the Mexican tax implications of transfer of certain assets and treatment of certain debt, considering both direct and indirect taxes.	1.0	\$ 565	\$ 565.00
Michel Sánchez	08/28/25	Call with A. L. Yaffar, C. Buenrostro, M. Sánchez, B. Torres and J. Turanzas (KPMG Mexico) to discuss the Mexican tax implications of transfer of certain assets and treatment of certain debt, considering both direct and indirect taxes.	1.0	\$ 969	\$ 969.00
Armando Lara Yaffar	08/29/25	Continued, as of 8/29, discussion with A. L. Yaffar, C. Buenrostro, M. Sánchez, B. Torres and J. Turanzas (KPMG Mexico) regarding the Mexican tax implications of the transfer of certain assets and the treatment of certain debt, considering both direct and indirect taxes.	1.0	\$ 969	\$ 969.00
Armando Lara Yaffar	09/04/25	Prepared detailed email communication containing comments on analyses provided by members of KPMG Mexico (B. Torres, M. Sánchez, and J. Turanzas), as well as corrections / clarifications regarding the Mexican tax treatment of certain assets and debt, considering both direct and indirect taxes.	2.0	\$ 969	\$ 1,938.00
Kamil Smarzewski	09/08/25	Prepared, as of 09/08, an analysis of the tax implications associated with the provision of a loan guarantee by the Marelli Polish entities.	3.0	\$ 420	\$ 1,260.00
Karolina Debska	09/09/25	Performed Partner review, as of 09/09, of analysis addressing the tax implications of the equity pledge, including the provision of a loan guarantee by the Marelli Polish entities.	0.2	\$ 728	\$ 145.60
Mariusz Kulagowski	09/09/25	Revised, as of 09/09, the analysis of the tax implications associated with the equity pledge, including the provision of a loan guarantee by the Marelli Polish entities.	0.5	\$ 546	\$ 273.00
Andrzej Zyga	09/09/25	Updated, as of 09/09, the analysis of the tax implications associated with the equity pledge / the provision of a loan guarantee by the Marelli Polish entities.	1.0	\$ 455	\$ 455.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Michel Sánchez	09/11/25	Prepare email responses addressed to members of KPMG US (A. Battista, M. Day, C. Bermudez and L. Ng) to address inquiries and comments related to the Mexican tax analysis for Marelli.	0.3	\$ 969	\$ 290.70
Michel Sánchez	09/11/25	Prepare email responses addressed to members of KPMG US (S. Xu, A. Battista, M. Day, C. Bermudez, L. Ng, Y. Kukoyi, D. Taylor, and J. Lemus) to address inquiries and comments related to the Mexican tax analysis for Marelli.	0.3	\$ 969	\$ 290.70
Michel Sánchez	09/12/25	Call with A. L. Yaffar (KPMG Mexico) to discuss facts, technical conclusions, and follow-up questions arising from the Mexican tax analysis for Marelli.	1.5	\$ 969	\$ 1,453.50
Michel Sánchez	09/15/25	Email communication with S. Xu, A. Battista, M. Day, C. Bermudez, and L. Ng (KPMG US) to address inquiries and comments regarding the tax analysis of the tax treatment of the transfer of equity interests.	0.3	\$ 969	\$ 290.70
Fabio Avenale	10/01/25	Partner review, as of 10/1, of email drafted by G. Davi (KPMG Italy) regarding further comments on outstanding items related to Italian registration tax for Marelli.	0.3	\$ 397	\$ 119.12
Gabriele Davi	10/01/25	Drafting of email comments to respond to the email received on September 29, 2025 from D. Taylor (KPMG U.S.), addressing a request for further comments on related to outstanding Italian registration tax items.	1.5	\$ 342	\$ 512.41
Fabio Avenale	10/02/25	Call with S. Xu (KPMG US), J. So, J. Haywood, R. Butterworth (Akin Gump), C. Pisani, M. Gotti, F. Chiarenza, S. D'Avolio, M. Sorrenti, L. Trigona, G. Manfredonia, A. Magnifico, F. Miani, (GOP), N. Hoffman (Willkie Farr & Gallagher), A. Dagleish (Kirkland), D. Migliarucci, A. Pallavicini, R. Agostinelli, L. Naronte (GT Law), L. Bellavite, G. Davi, C. Bertù and F. Avenale (KPMG Italy) to discuss outstanding items related to Italian registration tax for Marelli.	1.0	\$ 397	\$ 397.06

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Lorenzo Bellavite	10/02/25	Call with S. Xu (KPMG US), J. So, J. Haywood, R. Butterworth (Akin Gump), C. Pisani, M. Gotti, F. Chiarenza, S. D'Avolio, M. Sorrenti, L. Trigona, G. Manfredonia, A. Magnifico, F. Miani, (GOP), N. Hoffman (Willkie Farr & Gallagher), A. Dalglish (Kirkland), D. Migliarucci, A. Pallavicini, R. Agostinelli, L. Naronte (GT Law), L. Bellavite, G. Davi, C. Bertù and F. Avenale (KPMG Italy) to discuss outstanding items related to Italian registration tax for Marelli.	1.0	\$ 397	\$ 397.06
Gabriele Davi	10/02/25	Call with S. Xu (KPMG US), J. So, J. Haywood, R. Butterworth (Akin Gump), C. Pisani, M. Gotti, F. Chiarenza, S. D'Avolio, M. Sorrenti, L. Trigona, G. Manfredonia, A. Magnifico, F. Miani, (GOP), N. Hoffman (Willkie Farr & Gallagher), A. Dalglish (Kirkland), D. Migliarucci, A. Pallavicini, R. Agostinelli, L. Naronte (GT Law), L. Bellavite, G. Davi, C. Bertù and F. Avenale (KPMG Italy) to discuss outstanding items related to Italian registration tax for Marelli.	1.0	\$ 342	\$ 341.60
Carlotta Bertù	10/02/25	Call with S. Xu (KPMG US), J. So, J. Haywood, R. Butterworth (Akin Gump), C. Pisani, M. Gotti, F. Chiarenza, S. D'Avolio, M. Sorrenti, L. Trigona, G. Manfredonia, A. Magnifico, F. Miani, (GOP), N. Hoffman (Willkie Farr & Gallagher), A. Dalglish (Kirkland), D. Migliarucci, A. Pallavicini, R. Agostinelli, L. Naronte (GT Law), L. Bellavite, G. Davi, C. Bertù and F. Avenale (KPMG Italy) to discuss outstanding items related to Italian registration tax for Marelli.	1.0	\$ 342	\$ 341.60
Gabriele Davi	10/02/25	Continued, as of earlier on 10/2, to perform analysis of draft pledge deeds, including related correspondence among GOP, GT Law, and the Italian public notary regarding Italian registration tax items for Marelli.	1.9	\$ 342	\$ 649.05
Gabriele Davi	10/02/25	Perform analysis, as of 10/2, of draft pledge deeds, including related correspondence among GOP, GT Law, and the Italian public notary regarding outstanding Italian registration tax items for Marelli.	2.0	\$ 342	\$ 683.21

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Carlotta Bertù	10/02/25	Analyzed, as of 10/2, the draft pledge deeds, including email correspondence among GOP, GT Law, and the Italian public notary regarding outstanding Italian registration tax items in relation to the pledge deeds, as communicated by D. Migliarucci (GT Law) on October 2, 2025.	3.9	\$ 342	\$ 1,332.26
Lorenzo Bellavite	10/03/25	Drafting email comments in response to D. Migliarucci (GT Law) regarding further comments related to outstanding Italian registration tax items for Marelli.	0.8	\$ 397	\$ 317.65
Lorenzo Bellavite	10/03/25	Performed Partner review, as of 10/3, of the analysis of the draft pledge deeds provided by C. Bertu (KPMG)	2.2	\$ 397	\$ 873.54
Radoslav Kratky	01/08/26	Call with Z. Blazejova (KPMG Slovakia) on 1/8/26 to discuss the reorganization step plan for Marelli	1.0	\$ 458	\$ 458.15
Alvaro Lopez Sahuquillo	01/09/26	Analyzed, as of 01/09, the detailed step plan prepared by EY relating to the proposed reorganization for Marelli in order to prepare the summary of Spanish tax consequences.	0.5	\$ 402	\$ 200.94
Ricardo Lopez	01/09/26	Director review, as of 01/09, of EY-prepared detailed step plan, including documentation related to the proposed reorganization.	2.0	\$ 643	\$ 1,286.04
Tai Lai Kok	01/10/26	Meeting with T. L. Kok and N. S. Lynn (KPMG Malaysia) to review Marelli's step plan circulated by KPMG U.S. via email on January 9, 2026, including review of related email comments addressing certain Malaysian tax implications.	0.5	\$ 630	\$ 315.00
Ng Sue Lynn	01/10/26	Meeting with T. L. Kok and N. S. Lynn (KPMG Malaysia) to review Marelli's step plan circulated by KPMG U.S. via email on January 9, 2026, including review of related email comments addressing certain Malaysian tax implications.	0.5	\$ 630	\$ 315.00
Benjamin Ang	01/10/26	Meeting with B. Ang and L. P. Ling (KPMG Malaysia) to review Marelli's step plan provided by KPMG, including review of the email comments on the Malaysian tax implications prepared by the senior (A. Tahir, KPMG).	1.0	\$ 455	\$ 455.00
Lim Poh Ling	01/10/26	Meeting with B. Ang and L. P. Ling (KPMG Malaysia) to review Marelli's step plan provided by KPMG, including review of the email comments on the Malaysian tax implications prepared by the senior (A. Tahir, KPMG).	1.0	\$ 455	\$ 455.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Arif Zakwan Tahir	01/10/26	Performed detailed analysis of Marelli's step plan provided by KPMG U.S. via email on January 9, 2026, concurrently drafted email comments on the Malaysian tax implications arising from the step plan.	3.0	\$ 140	\$ 420.00
Ales Vavra	01/12/26	Meeting with A. Vavra and L. Malusek (KPMG Czech Republic) to review the step plan, including anticipated tax considerations, prepared by EY for the restructuring of certain Divisions with respect to the Czech group entities.	0.7	\$ 241	\$ 168.79
Ladislav Malusek	01/12/26	Meeting with A. Vavra and L. Malusek (KPMG Czech Republic) to review the step plan, including anticipated tax considerations, prepared by EY for the restructuring of certain Divisions with respect to the Czech group entities.	0.7	\$ 603	\$ 421.98
Nathalia Sellmann	01/12/26	Reviewed EY LATAM separation materials to map the proposed transaction steps involving Brazilian entities for analysis purposes.	1.2	\$ 157	\$ 188.85
Laura Santos	01/12/26	Prepared written Brazilian tax observations to be shared with KPMG U.S., addressing the feasibility / tax implications of the proposed LATAM plan.	2.9	\$ 445	\$ 1,291.83
Laura Santos	01/12/26	Analyzed the EY LATAM step plan received from KPMG U.S., focusing on Brazilian tax / regulatory considerations to determine their relevance, including the impact on the proposed restructuring.	3.4	\$ 445	\$ 1,514.56
Nathalia Sellmann	01/13/26	Drafted technical inputs, including supporting analysis, to support Brazilian tax comments to be shared with KPMG U.S.	0.9	\$ 157	\$ 141.64
Ladislav Malusek	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 603	\$ 180.85

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Miloslav Zeman	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 370	\$ 110.92
Ales Vavra	01/14/26	.3 Call on 1/14/26 with L. Ng, V. Escalante, J. Gegaj, P. Seroin Joly, S. Archer, L. Bellavite, A. Vavra, D. Taylor, S. Stricker, E. Heidenborg, R. Kratky, C. Bertu, M. Smith, M. Zeman, F. Avenale, K. Kavanaugh, A. Battista, O. Heinsen, C. Kupeli, G. Davi, N. Lakshminarasimhan, J. Addison, S. Xu, J. Lemus (KPMG) regarding alignment on the review of the proposed slide-deck step plan, including discussion of responsibilities, and addressing any outstanding questions/concerns from each EMEA local firm.	0.3	\$ 241	\$ 72.34
Radoslav Kratky	01/14/26	Call on 1/14/26 with Z. Blazejova (KPMG Slovakia) to discuss the reorganization step plan for Marelli	0.8	\$ 458	\$ 366.52
Radoslav Kratky	01/15/26	Additional call with Z. Blazejova (KPMG Slovakia) regarding the reorganization step plan for Marelli	1.0	\$ 458	\$ 458.15
Ericson Amaral	01/15/26	Performed partner-level review, as of 1/15, of Brazilian tax considerations related to EY LATAM step plan for Marelli restructuring.	2.2	\$ 600	\$ 1,320.37
Zuzana Blazejova	01/16/26	Continued, as of earlier on 1/16, Executive Director review of the reorganization step plan including accompanying documentation to prepare KPMG comments from a Slovakian tax perspective.	2.2	\$ 458	\$ 1,007.93
Zuzana Blazejova	01/16/26	Executive Director review, as of 1/16, of the reorganization step plan including documentation to prepare KPMG comments from a Slovakian tax perspective.	2.8	\$ 458	\$ 1,282.82
Alvaro Lopez Sahuquillo	01/19/26	Per R. Lopez (KPMG Spain) prepared designated portion of the response addressing the Spanish tax consequences of EY's proposed reorganization steps.	0.5	\$ 402	\$ 200.94

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Nathalia Sellmann	01/19/26	Per direction from L. Santos (KPMG Brazil), prepared designated portion of technical responses / supporting comments related to Brazilian tax considerations discussed with KPMG U.S.	0.7	\$ 157	\$ 110.16
Miloslav Zeman	01/19/26	Manager's review, as of 1/19, of Czech tax comments on the restructuring steps outlined in the EY-prepared Czech step plan related to the restructuring of certain Divisions with respect to the Czech group entities.	1.2	\$ 370	\$ 443.68
Ales Vavra	01/19/26	Preparation of Czech tax comments on the restructuring steps outlined in the EY-prepared Czech step plan for the restructuring of certain Divisions with respect to the Czech group entities.	1.5	\$ 241	\$ 361.70
Ricardo Lopez	01/19/26	Prepared detailed response regarding Spanish tax consequences of EY's proposed reorganization steps.	2.0	\$ 643	\$ 1,286.04
Ericson Amaral	01/19/26	Partner review, as of 1/19, of Brazilian tax responses / technical positioning to be communicated to KPMG U.S. following the coordination call.	2.9	\$ 600	\$ 1,740.49
Laura Santos	01/19/26	Updated, as of 1/19, written responses / technical comments addressing questions / points raised by KPMG U.S. regarding the Brazilian tax aspects of the proposed LATAM step plan	3.8	\$ 445	\$ 1,692.74
Ladislav Malusek	01/20/26	Partner's review, as of 1/20, of Czech tax comments on the restructuring steps outlined in the EY-prepared Czech step plan for the restructuring of certain Divisions with respect to the Czech group entities.	1.0	\$ 603	\$ 602.83
Radoslav Kratky	01/21/26	Performed Partner review, as of 1/21, of comments on the reorganization step plan for Marelli - from a Slovakian tax perspective.	1.2	\$ 458	\$ 549.78
Markéta Kubickova	02/02/26	Call with M. Kubickova and M. Kral (KPMG Czech Republic) to discuss key considerations arising from the same-day call with the KPMG U.S. team.	0.1	\$ 530	\$ 53.05
Martin Kral	02/02/26	Call with M. Kubickova and M. Kral (KPMG Czech Republic) to discuss key considerations arising from the same-day call with the KPMG U.S. team.	0.1	\$ 313	\$ 31.35
Serena Xu	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 1,343	\$ 402.90

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Dylan Taylor	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 1,122	\$ 336.60
Alfie Battista	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 893	\$ 267.90
Joseph Lemus	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 519	\$ 155.70
Kyle Kavanaugh	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 544	\$ 163.20
Joe Gegaj	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 1,088	\$ 326.40
Markéta Kubickova	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 530	\$ 159.15

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Martin Kral	02/02/26	.3 Call on 2/2/26 with S. Xu, D. Taylor, G. Gegaj, A. Battista, J. Lemus, K. Kavanaugh, M. Kubickova, M. Kral (KPMG) to review the current tax responsibilities overseen by the KPMG Czech team and to coordinate expectations and timeline for the next review of the proposed E&Y reorganization step plan.	0.3	\$ 313	\$ 94.04
Serena Xu	02/05/26	.5 Call with G. Illuita (E&Y) to discuss next steps related to Marelli restructuring in preparation for meeting with Marelli the week of 2/9.	0.5	\$ 1,343	\$ 671.50
Radoslav Kratky	02/06/26	Performed Partner review, as of 2/6, of the updated comments on the reorganization step plan for Marelli - from a Slovakian tax perspective.	0.5	\$ 458	\$ 229.08
Yinka Kukoyi	02/11/26	(1.0) Call with G. Illuita (E&Y UK), E. Helsloot, S. Kiggen, J. Blank (E&Y US), M. Hoffenberg, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris, S. DeMezzo (Akin), A. Sexton, N. Warther (K&E) and A. Charlin (SVP) to discuss US tax treatment of the DIP lending and Japan withholding tax consideration with respect to Japan / US intercompany debt.	1.0	\$ 1,432	\$ 1,432.00
Linda Ng	02/11/26	(1.0) Call with G. Illuita (E&Y UK), E. Helsloot, S. Kiggen, J. Blank (E&Y US), M. Hoffenberg, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris, S. DeMezzo (Akin), A. Sexton, N. Warther (K&E) and A. Charlin (SVP) to discuss US tax treatment of the DIP lending and Japan withholding tax consideration with respect to Japan / US intercompany debt.	1.0	\$ 1,386	\$ 1,386.00
Mark Hoffenberg	02/11/26	(1.0) Call with G. Illuita (E&Y UK), E. Helsloot, S. Kiggen, J. Blank (E&Y US), M. Hoffenberg, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris, S. DeMezzo (Akin), A. Sexton, N. Warther (K&E) and A. Charlin (SVP) to discuss US tax treatment of the DIP lending and Japan withholding tax consideration with respect to Japan / US intercompany debt.	1.0	\$ 1,615	\$ 1,615.00
Serena Xu	02/11/26	(1.0) Call with G. Illuita (E&Y UK), E. Helsloot, S. Kiggen, J. Blank (E&Y US), M. Hoffenberg, Y. Kukoyi, L. Ng, S. Xu (KPMG US), B. Morris, S. DeMezzo (Akin), A. Sexton, N. Warther (K&E) and A. Charlin (SVP) to discuss US tax treatment of the	1.0	\$ 1,343	\$ 1,343.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Joseph Lemus	02/17/26	Analyzed, as of 2/17, member firm correspondence regarding restructuring steps - with focus on accuracy, to confirm / summarize key points for the KPMG U.S. team.	1.0	\$ 519	\$ 519.00
Dylan Taylor	02/18/26	(0.5) Call on 2/18/26 with S. Xu, M. Ayachi, V. Escalante, and D. Taylor (KPMG) regarding future financing activities for Marelli, discussing substance requirements, potential cash flow routes, and coordination with advisors to ensure compliance and efficiency.	0.5	\$ 1,122	\$ 561.00
Michael Ayachi	02/18/26	(0.5) Call on 2/18/26 with S. Xu, M. Ayachi, V. Escalante, and D. Taylor (KPMG) regarding future financing activities for Marelli, discussing substance requirements, potential cash flow routes, and coordination with advisors to ensure compliance and efficiency.	0.5	\$ 1,233	\$ 616.50
Valentina Escalante	02/18/26	(0.5) Call on 2/18/26 with S. Xu, M. Ayachi, V. Escalante, and D. Taylor (KPMG) regarding future financing activities for Marelli, discussing substance requirements, potential cash flow routes, and coordination with advisors to ensure compliance and efficiency.	0.5	\$ 1,250	\$ 625.00
Serena Xu	02/18/26	(0.5) Call on 2/18/26 with S. Xu, M. Ayachi, V. Escalante, and D. Taylor (KPMG) regarding future financing activities for Marelli, discussing substance requirements, potential cash flow routes, and coordination with advisors to ensure compliance and efficiency.	0.5	\$ 1,343	\$ 671.50
Valentina Escalante	02/18/26	.6 Senior Manager review, as of 2/18, of correspondence with EY and legal counsel regarding DIP financing, future financing opportunities.	0.6	\$ 1,250	\$ 750.00
Yinka Kukoyi	02/19/26	.1 Call with L. Ng and Y. Kukoyi (KPMG US) to discuss the treatment of DIP loan for Marelli	0.1	\$ 1,432	\$ 143.20
Linda Ng	02/19/26	.1 Call with L. Ng and Y. Kukoyi (KPMG US) to discuss the treatment of DIP loan for Marelli	0.1	\$ 1,386	\$ 138.60
Serena Xu	02/19/26	(0.5) Call with M. Hoffenberg (KPMG WNT) to discuss Japan withholding tax matters for Marelli.	0.5	\$ 1,343	\$ 671.50
Serena Xu	02/19/26	(0.5) Call with N. Warther, L. Warren (K&E), Y. Kukoyi, M. Hoffenberg, and S. Xu (KPMG) to discuss Japan withholding tax considerations with respect to interest payments related to intercompany loan between Marelli Japan and US entities.	0.5	\$ 1,343	\$ 671.50

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Yinka Kukoyi	02/19/26	(0.5) Call with N. Warther, L. Warren (K&E), Y. Kukoyi, M. Hoffenberg, and S. Xu (KPMG) to discuss Japan withholding tax considerations with respect to interest payments related to intercompany loan between Marelli Japan and US entities.	0.5	\$ 1,432	\$ 716.00
Mark Hoffenberg	02/19/26	(0.5) Call with N. Warther, L. Warren (K&E), Y. Kukoyi, M. Hoffenberg, and S. Xu (KPMG) to discuss Japan withholding tax considerations with respect to interest payments related to intercompany loan between Marelli Japan and US entities.	0.5	\$ 1,615	\$ 807.50
Mark Hoffenberg	02/19/26	(0.5) Call with S. Xu (KPMG US) to discuss Japan withholding tax matters for Marelli.	0.5	\$ 1,615	\$ 807.50
Serena Xu	02/19/26	(0.5) Call with S. Xu, Y. Kukoyi (KPMG), E. Helsloot, S. Kiggen, J. Blank (E&Y) to discuss Japan withholding tax related to DIP for Marelli	0.5	\$ 1,343	\$ 671.50
Yinka Kukoyi	02/19/26	(0.5) Call with S. Xu, Y. Kukoyi (KPMG), E. Helsloot, S. Kiggen, J. Blank (E&Y) to discuss Japan withholding tax related to DIP for Marelli	0.5	\$ 1,432	\$ 716.00
Serena Xu	02/19/26	0.5 Call with S. Xu, V. Escalante, M. Ayachi (KPMG) G. Illuita, R. Clarke, J. Munbodhowa, N. Warther , S. Hasan, B. Malz, E. Swager, R. Lichman (EY, K&E, Akin) to discuss DIP financing, future financing opportunities.	0.5	\$ 1,343	\$ 671.50
Michael Ayachi	02/19/26	0.5 Call with S. Xu, V. Escalante, M. Ayachi (KPMG) G. Illuita, R. Clarke, J. Munbodhowa, N. Warther , S. Hasan, B. Malz, E. Swager, R. Lichman (EY, K&E, Akin) to discuss DIP financing, future financing opportunities.	0.5	\$ 1,233	\$ 616.50
Valentina Escalante	02/19/26	0.5 Call with S. Xu, V. Escalante, M. Ayachi (KPMG) G. Illuita, R. Clarke, J. Munbodhowa, N. Warther , S. Hasan, B. Malz, E. Swager, R. Lichman (EY, K&E, Akin) to discuss DIP financing, future financing opportunities.	0.5	\$ 1,250	\$ 625.00
Serena Xu	02/19/26	0.6 Call with S. Xu and Y. Kukoyi (KPMG) regarding treatment of DIP loan for Marelli	0.6	\$ 1,343	\$ 805.80
Yinka Kukoyi	02/19/26	0.6 Call with S. Xu and Y. Kukoyi (KPMG) regarding treatment of DIP loan for Marelli	0.6	\$ 1,432	\$ 859.20
Yinka Kukoyi	02/19/26	0.8 Email correspondence with Y. Miwa (KPMG Japan) regarding treatment of DIP loan for Marelli.	0.8	\$ 1,432	\$ 1,145.60
Yinka Kukoyi	02/19/26	0.9 Email correspondence with Y. Motoki and T. Miwa (KPMG Japan) regarding Japanese treatment of DIP loan for Marelli.	0.9	\$ 1,432	\$ 1,288.80

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Serena Xu	02/19/26	(1.6) Prepared detailed email in preparation to send to KPMG Japan regarding tax position associated with Japan withholding tax for Marelli.	1.6	\$ 1,343	\$ 2,148.80
Mark Hoffenberg	02/20/26	(0.4) Call with M. Hoffenberg (KPMG WNT) and Y. Kukoyi (KPMG Partner) regarding DIP loan treatment for Marelli	0.4	\$ 1,615	\$ 646.00
Yinka Kukoyi	02/20/26	(0.4) Call with M. Hoffenberg (KPMG WNT) and Y. Kukoyi (KPMG Partner) regarding DIP loan treatment for Marelli	0.4	\$ 1,432	\$ 572.80
Alfie Battista	03/09/26	Updated, as of 3/9, the reconciliation tracker by validating the status of member firm work to align tracker entries with the latest restructuring workstream developments for Marelli.	1.8	\$ 893	\$ 1,607.40
Joseph Lemus	03/10/26	Performed detailed tax due diligence on next-step processes for Marelli based on advice received from three member firms.	2.5	\$ 519	\$ 1,297.50
Joseph Lemus	03/11/26	Meeting with A. Battista and J. Lemus (KPMG) to discuss next steps, as of 3/11/26, related to analysis and reconciliation of member firm services being performed for Marelli.	0.5	\$ 519	\$ 259.50
Alfie Battista	03/11/26	Meeting with A. Battista and J. Lemus (KPMG) to discuss next steps, as of 3/11/26, related to analysis and reconciliation of member firm services being performed for Marelli.	0.5	\$ 893	\$ 446.50
Oliver Heinsen	03/11/26	1.4 Performed analysis, from a German tax perspective, of questions received from KPMG U.S. (D. Taylor) on March 10, 2026 regarding the DIP facility, in order to prepare a response email.	1.4	\$ 973	\$ 1,361.59
Julia Siegel	03/11/26	2.2 Performed research, from a German tax perspective, in response to questions received from KPMG U.S. (D. Taylor) on March 10, 2026 regarding the DIP facility for Marelli	2.2	\$ 458	\$ 1,007.93
Julia Siegel	03/12/26	0.1 Performed additional research, from a German tax perspective, related to follow-up question received from KPMG U.S. (D. Taylor, S. Xu) on March 12, 2026 regarding the DIP facility for Marelli.	0.1	\$ 458	\$ 45.82
Oliver Heinsen	03/12/26	0.8 Performed analysis, from a German tax perspective, of follow-up question from KPMG U.S. (D. Taylor, S. Xu) on March 12, 2026 regarding the DIP facility to prepare a response email.	0.8	\$ 973	\$ 778.05

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Julia Siegel	03/13/26	0.2 Continued, from 3/12, to perform additional research, from a German tax perspective, related to follow-up question received from KPMG U.S. (D. Taylor, S. Xu) on March 12, 2026 regarding the DIP facility.	0.2	\$ 458	\$ 91.63
Oliver Heinsen	03/13/26	1.3 Continued, from previous day, from a German tax perspective, to perform analysis of the follow-up question received from KPMG U.S. (D. Taylor, S. Xu) on March 12, 2026 regarding the DIP facility, to prepare an email for D. Taylor (KPMG).	1.3	\$ 973	\$ 1,264.34
Sonia Stricker	03/16/26	0.3 Senior Manager review, as of 3/16, of research prepared by J. Siegel (KPMG) in order to prepare an email addressing questions received from S. Xu (KPMG) on March 16, 2026 regarding the DIP facility from a German tax perspective.	0.3	\$ 723	\$ 217.02
Oliver Heinsen	03/16/26	0.4 Analyzed, from a German tax perspective questions received from S. Xu (KPMG) on March 16, 2026 regarding the DIP facility, in order to update / amend the related email.	0.4	\$ 973	\$ 389.03
Julia Siegel	03/16/26	1.3 Performed research, from a German tax perspective, regarding questions received from S. Xu (KPMG) on March 16, 2026 concerning the DIP facility.	1.3	\$ 458	\$ 595.60
Stephan Raab	03/25/26	1.0 Analyze questions, from a German tax perspective, received from KPMG U.S. (D. Taylor, S. Xu) on March 12, 2026 regarding the DIP facility from an indirect tax perspective, in order to assess / communicate potential tax consequences.	1.0	\$ 723	\$ 723.40
Alfie Battista	03/26/26	Meeting with J. Lemus and A. Battista (KPMG) to analyze information received from member firms for Marelli as of 3/26/26.	1.5	\$ 893	\$ 1,339.50
Joseph Lemus	03/26/26	Meeting with J. Lemus and A. Battista (KPMG) to analyze information received from member firms for Marelli as of 3/26/26.	1.5	\$ 519	\$ 778.50
Alfie Battista	03/27/26	Perform Senior Associate review of workstream analysis prepared by J. Lemus (KPMG) to confirm tax steps based on restructuring advice received from member firms for Marelli.	1.5	\$ 893	\$ 1,339.50
Joseph Lemus	03/27/26	Analyzed, as of 3/27, workstream analysis, concurrently update the summary tracker of tax-related consequences based on member firm responses for Marelli.	2.0	\$ 519	\$ 1,038.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Debt Restructuring Services

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
		Total Debt Restructuring Services	156.3		\$ 99,157.73 ⁽¹⁾

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Debt Restructuring Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) BRL to USD conversion rate of 0.19053, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees
February 1, 2026 through March 31, 2026
(includes time not previously billed)

CORE Services					
Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 53	Brazil	CORE Services	2025 Monthly tax calculation - December 2025	09/04/25	\$ 330.00 (1)
Taxpayer 75	Italy	CORE Services	Notice received from the Italian tax authorities regarding the 2021 tax return and the tax credit generated in the 2022 return related to 2021 income.	10/22/25	\$ 1,594.05 (1)
Taxpayer 76	Brazil	CORE Services	2025 Brazil Departure tax briefing meeting	01/14/26	\$ 500.00 (1)
Taxpayer 67	Italy	CORE Services	Communication with Taxpayer 67 and recalculation of F24 tax payment forms for installment payments.	01/16/26	\$ 944.62 (1)
Taxpayer 19	Italy	CORE Services	Preparation of amended 2023 tax return for additional information received from Taxpayer 19.	01/16/26	\$ 1,192.59 (1)
Taxpayer 60	Brazil	CORE Services	2025 Departure reporting forms	02/04/26	\$ 360.00 (1)
Taxpayer 76	Brazil	CORE Services	2025 Departure reporting forms	02/04/26	\$ 360.00 (1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations - December 2025	02/05/26	\$ 450.00 (1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations - January 2026	02/05/26	\$ 450.00 (1)
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations - February 2026	02/05/26	\$ 450.00 (1)
Taxpayer 19	Italy	CORE Services	Financial monitoring declaration (RW Form with more than 3 investments/transfers to be reported)	02/18/26	\$ 342.43 (1)
Taxpayer 74	Mexico	CORE Services	2026 Mexico Arrival tax Briefing meeting	02/19/26	\$ 530.00 (1)
Taxpayer 40	United States	CORE Services	2025 Federal tax return and Michigan Tax return	02/20/26	\$ 1,175.00 (1)
Taxpayer 69	United States	CORE Services	2025 Federal tax return and Michigan Tax return	02/25/26	\$ 1,175.00 (1)
Taxpayer 2	Poland	CORE Services	2026 Monthly tax calculation - January 2026	03/03/26	\$ 535.52 (1)
Taxpayer 2	Poland	CORE Services	2026 Monthly tax calculation - February 2026	03/03/26	\$ 535.52 (1)
Taxpayer 84	Japan	CORE Services	2025 Japan Income tax return	03/05/26	\$ 863.88 (1)
Taxpayer 20	Japan	CORE Services	2025 Japan Income tax return	03/05/26	\$ 863.88 (1)
Taxpayer 82	Japan	CORE Services	2025 Japan Income tax return	03/06/26	\$ 863.88 (1)
Taxpayer 80	Japan	CORE Services	2025 Japan Income tax return	03/09/26	\$ 863.88 (1)
Taxpayer 6	Brazil	CORE Services	2025 Departure reporting forms	03/09/26	\$ 360.00 (1)
Taxpayer 7	Brazil	CORE Services	2025 Departure reporting forms	03/09/26	\$ 360.00 (1)
Taxpayer 74	Brazil	CORE Services	2026 Brazil Departure tax briefing meeting	03/09/26	\$ 500.00 (1)
Taxpayer 53	Brazil	CORE Services	2026 Monthly tax calculation - January 2026	03/09/26	\$ 330.00 (1)
Taxpayer 53	Brazil	CORE Services	2026 Monthly shadow payroll calculations - March 2026	03/09/26	\$ 450.00 (1)
Taxpayer 9	Japan	CORE Services	2025 Japan Income tax return	03/10/26	\$ 863.88 (1)
Taxpayer 51	Japan	CORE Services	2025 Japan Income tax return	03/10/26	\$ 863.88 (1)
Taxpayer 86	Japan	CORE Services	2025 Japan Income tax return	03/10/26	\$ 863.88 (1)
Taxpayer 53	Brazil	CORE Services	2026 Monthly shadow payroll calculations - April 2026	03/12/26	\$ 450.00 (1)
Taxpayer 85	Japan	CORE Services	2025 Japan Income tax return	03/13/26	\$ 863.88 (1)
Taxpayer 81	Japan	CORE Services	2025 Japan Income tax return	03/14/26	\$ 863.88 (1)
Taxpayer 83	Japan	CORE Services	2025 Japan Income tax return	03/14/26	\$ 863.88 (1)
Taxpayer 32	United States	CORE Services	2025 Federal tax return	03/16/26	\$ 1,175.00 (1)

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees
 February 1, 2026 through March 31, 2026
(includes time not previously billed)

Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 32	United States	CORE Services	2025 Report of Foreign Bank and Financial Accounts (FBAR) (1-4 accounts)	03/16/26	\$ 400.00 ⁽¹⁾
Taxpayer 32	United States	CORE Services	2025 Tax equalization calculation	03/16/26	\$ 575.00 ⁽¹⁾
Taxpayer 65	United States	CORE Services	2025 Federal tax return	03/31/26	\$ 1,175.00 ⁽¹⁾
Taxpayer 8	Germany	CORE Services	2024 Germany Income tax returns	03/31/26	\$ 1,837.20 ⁽¹⁾
Credit related to overpayment in KPMG's Third Monthly Fee Statement					\$ (885.00) ⁽²⁾
Subtotal CORE Services					\$ 26,290.73 ⁽³⁾

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees
 February 1, 2026 through March 31, 2026
(includes time not previously billed)

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 78	Mexico	Permanent Transfer	Additional Services - Cost Projection	01/08/26	\$ 1,200.00
Taxpayer 79	Italy	Permanent Transfer	Additional Services - Cost Projection	01/08/26	\$ 1,200.00
Taxpayer 19	India	Permanent Transfer	Cost Projection	02/25/26	\$ 1,200.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 19	India	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 39	Slovakia	Short Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 50	Japan	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 53	Brazil	Long Term Assignment	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 60	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 69	Italy	Permanent Transfer	Global Mobility Support - February 2026	02/28/26	\$ 300.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 65	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 74	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 53	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 23	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 66	Italy	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Fixed Fees
 February 1, 2026 through March 31, 2026
(includes time not previously billed)

Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 50	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 69	Brazil	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 15	Japan	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 17	Slovakia	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - March 2026	03/31/26	\$ 300.00
Taxpayer 77	United States	Permanent Transfer	Pre-Departure Services	03/31/26	\$ 2,750.00
Subtotal Global Mobility Support Services					\$ 20,750.00

Total Global Mobility Services - Fixed Fees**\$ 47,040.73** ⁽⁴⁾

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

⁽²⁾ The total amount to be credited related to CORE Services is \$885.00. This amount consists of \$1,060.00 in duplicative payments—specifically, (i) a duplicative payment for Taxpayer 7 related to the 2025 Mexico Arrival Meeting in the amount of \$530.00, and (ii) a duplicative payment for Taxpayer 60 related to the same meeting in the amount of \$530.00—offset by an additional charge of \$175.00, which reflects the difference between the standard monthly tax calculation fee (\$350.00) and the amended monthly tax calculation fee previously billed (\$175.00) for Taxpayer 64. All fees related to this credit and revision were charged in KPMG’s Third Monthly Fee Statement [Docket No. 1374].

⁽⁴⁾ Services are billed on a fixed fee basis as specified in the Global Mobility Service Engagement Letters included as Exhibits A-2 and A-3 to the KPMG Retention Application [Docket No. 262].

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Hourly

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Serena Violi	11/28/25	1.5 Continued, as of earlier on 11/28, to perform analysis relating to a tax audit for Taxpayer 56 concerning the 2021 Italian tax credit, with focus on the review of the tax position, preparation of a response to the tax authorities / assessment of potential cancellation, to secure the lawfully requested credit	1.5	\$ 402	\$ 602.83
Rossella Valea	11/28/25	Performed analysis, as of 11/28, relating to a tax audit for Taxpayer 56 concerning the 2021 Italian tax credit, with focus on the review of the tax position, preparation of a response to the tax authorities / assessment of potential cancellation, to secure the lawfully requested credit	1.1	\$ 540	\$ 593.65
Rossella Valea	12/11/25	Senior Manager review, as of 12/11, of the Taxpayer 26's 2024 Italian tax return, with focus on the review of late-provided documentation, reconciliation of incomplete initial information / alignment of the return to ensure accurate completion.	0.9	\$ 540	\$ 485.71
Scott Thursam	02/06/26	1.0 Analyzed, as of 2/6, required information to complete the 2025 Japanese tax returns for Marelli board members, including compensation / personal data, to ensure accurate filings.	1.0	\$ 650	\$ 650.00
Scott Thursam	02/17/26	.9 Call with a certain Marelli professional to discuss 2025 Japanese tax return requirements, non-resident taxation considerations, data and documentation required for filing, and coordination regarding the impact on the individual's 2025 U.S. tax return.	0.9	\$ 650	\$ 585.00
Scott Thursam	02/17/26	1.1 Call with a certain Marelli professional to discuss 2025 Japanese tax return requirements, non-resident taxation considerations, data and documentation required for filing, and coordination regarding the impact on the individual's 2025 U.S. tax return.	1.1	\$ 650	\$ 715.00
Jason Recard	03/01/26	0.6 Partner review, as of 3/1, of the draft 2025 Japanese Non-Resident tax return for Taxpayer 20 to provide guidance to KPMG Japan to ensure consistency and accuracy.	0.6	\$ 760	\$ 456.00
Arkadiusz Gliniecki	03/03/26	1.0 Meeting A. Gliniecki, S. Kaluza (KPMG) and Taxpayer 2 to discuss his planned retirement, including providing tax and assignment guidance aligned with both home and host country considerations	1.0	\$ 736	\$ 736.34
Sebastian Kaluza	03/03/26	1.0 Meeting A. Gliniecki, S. Kaluza (KPMG) and Taxpayer 2 to discuss his planned retirement, including providing tax and assignment guidance aligned with both home and host country considerations	1.0	\$ 685	\$ 685.47

EXHIBIT C3

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Global Mobility Services - Hourly

February 1, 2026 through March 31, 2026

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Jason Recard	03/06/26	.9 Performed Partner review, as of 3/6 of finalized 2025 Japanese Non-Resident tax return for Taxpayer 20 to ensure accuracy prior to delivery.	0.9	\$ 760	\$ 684.00
Scott Thursam	03/12/26	Reviewing, as of 3/12, Japanese non-resident tax payments / filing instructions for the Marelli board of directors for accuracy, including payment guidance / confirmation of required documentation.	0.9	\$ 650	\$ 585.00
Jason Recard	03/17/26	0.5 Performed Partner review, as of 3/17, of income sourcing / related international tax items for Taxpayer 20, to ensure accuracy prior to coordination with the personal CPA.	0.5	\$ 760	\$ 380.00
Jason Recard	03/24/26	0.3 Email correspondence on 3/24 with Taxpayer 20 to summarize international tax items for inclusion in his 2025 U.S. tax return preparation.	0.3	\$ 760	\$ 228.00
Scott Thursam	03/24/26	1.0 Senior Manager review, as of 3/24, of Japanese tax obligations including their interaction with the U.S. tax return as well as corresponding summary to personal tax advisor to ensure accurate / timely compliance in relation to Taxpayer 20.	1.0	\$ 650	\$ 650.00
Scott Thursam	03/24/26	Preparing, as of 3/24, Japanese tax payment summary, including detailed payment instructions in relation to Taxpayer 20.	0.5	\$ 650	\$ 325.00
Scott Thursam	03/30/26	Preparing, as of 3/30, the Japanese tax payment funding request for submission to Marelli to facilitate timely payment on behalf of Taxpayer 20.	0.6	\$ 650	\$ 390.00
Total Global Mobility Services - Hourly based			13.8		\$ 8,751.99 ⁽¹⁾

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms related to Global Mobility Services in this 6th monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.14825, and (ii) PLN to USD conversion rate of 0.26776, as of March 31, 2026 (source: OANDA's currency calculator: ecc.oanda.com/show/en). These rates for foreign professionals have been adjusted to reflect recent changes in exchange rates.

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/02/26	0.1 Communication with A. Simunovic (KPMG) via email regarding question related to finalization of Marelli 3rd Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/03/26	0.1 Email communication with Y. Kukoyi (KPMG) to provide him the 3rd Supplemental Declaration for his review.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	02/03/26	0.1 Performed Associate Director review of 3rd Supplemental Declaration for Marelli prepared by A. Simunovic (KPMG) in advance of filing.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/03/26	.5 Prepared 3rd Supplemental Declaration in Marelli bankruptcy matter.	0.5	\$ 323	\$ 161.50
Wendy Shaffer	02/05/26	0.1 Performed Associate Director review of latest version of Marelli 3rd Supplemental Declaration as required, prior to filing and services.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/09/26	0.1 Email communication with J. Roberts (KPMG) to provide KPMG's third Supplemental Declaration for Marelli for review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/09/26	0.5 Revised KPMG's 3rd Supplemental Declaration per comments received from K&E as of 2/9/26.	0.5	\$ 323	\$ 161.50
Wendy Shaffer	02/11/26	0.1 Performed Associate Director review of updated Marelli 3rd Supplemental Declaration prepared by A. Simunovic (KPMG), based on discussion with K&E.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	02/11/26	0.1 Send copy of updated Marelli 3rd Supplemental Declaration to A. Simunovic (KPMG) to send to J. Roberts (KPMG OGC) and Y. Kukoyi (KPMG Declarant) for review/approval.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/11/26	0.2 Updated KPMG third Supplemental Declaration for Marelli to include information related to conflict check on target.	0.2	\$ 323	\$ 64.60
Ana Simunovic	02/12/26	.1 Email communication with W. Shaffer (KPMG) on 2/12/26 to provide the revised version of the 3rd Supplemental Declaration for review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/12/26	0.1 Email communication with K&E to provide the revised 3rd Supplemental Declaration for filing/service.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/12/26	0.1 Email communication with Y. Kukoyi (KPMG) to provide the revised 3rd Supplemental Declaration for final review/sign-off.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	02/12/26	0.1 Performed Associate Director of updates performed by A. Simunovic (KPMG) to KPMG's 3rd Supplemental Declaration per direction from K&E.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/12/26	0.1 Revised 3rd Supplemental Declaration per additional comments received from K&E.	0.1	\$ 323	\$ 32.30

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	02/13/26	0.1 Email communication with K&E to provide the revised 3rd Supplemental Declaration, per additional comments provided by K&E, for filing/service.	0.1	\$ 323	\$ 32.30
Total Retention Services			<u>2.5</u>		<u>\$ 876.50</u>

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	02/02/26	0.1 Performed Associate Director review of portion of C4/C5 exhibits related to Marelli's 5th monthly fee application.	0.1	\$ 438	\$ 43.80
Ana Simunovic	02/02/26	1.7 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/2/26	1.7	\$ 323	\$ 549.10
Ana Simunovic	02/03/26	2.7 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/3.	2.7	\$ 323	\$ 872.10
Ana Simunovic	02/04/26	0.8 Updated exhibit C5 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/4	0.8	\$ 323	\$ 258.40
Ana Simunovic	02/04/26	2.4 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/4.	2.4	\$ 323	\$ 775.20
Ana Simunovic	02/05/26	2.3 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/5.	2.3	\$ 323	\$ 742.90
Ana Simunovic	02/06/26	3.3 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/6.	3.3	\$ 323	\$ 1,065.90
Ana Simunovic	02/10/26	0.1 Email communication with J. Lemus (KPMG) to request rate card for KPMG Romania and KPMG Morocco to facilitate billings in the US Bankruptcy Court.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/10/26	2.4 Updated exhibit C2 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/10.	2.4	\$ 323	\$ 775.20
Ana Simunovic	02/11/26	0.9 Updated exhibit C1 of Marelli 5th monthly fee application to include data received from KPMG professionals as of 2/11.	0.9	\$ 323	\$ 290.70
Wendy Shaffer	02/12/26	0.1 Drafted email to C. Campbell (KPMG) to request Manager review of remaining exhibits in Marelli 5th monthly fee application as required in advance of filing.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	02/12/26	0.2 Performed Associate Director review of exhibit C4/C5 of Marelli 5th monthly fee application.	0.2	\$ 438	\$ 87.60
Ana Simunovic	02/12/26	1.6 Revised exhibits C1 / C5 of Marelli 5th monthly fee application to address comments provided by C. Campbell and W. Shaffer (KPMG).	1.6	\$ 323	\$ 516.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Celeste Campbell	02/12/26	Perform manager review of Marelli 5th monthly exhibits as required in advance of filing, concurrently document comments.	3.8	\$ 391	\$ 1,485.80
Ana Simunovic	02/13/26	.4 Revised exhibit C1 of the 5th monthly fee application to address additional comments provided by C. Campbell (KPMG).	0.4	\$ 323	\$ 129.20
Ana Simunovic	02/17/26	Prepared Narrative for KPMG's 5th monthly fee application.	2.3	\$ 323	\$ 742.90
Ana Simunovic	02/18/26	0.3 Updated exhibit C1 of Marelli 5th monthly fee application to include comments received from D. Taylor (KPMG).	0.3	\$ 323	\$ 96.90
Ana Simunovic	02/19/26	0.1 Email communication with Y. Kukoyi (KPMG) to provide exhibits for the 5th monthly fee application for Partner review/approval.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	02/19/26	0.4 Performed Associate Director review of updates to exhibit C1 of Marelli 5th monthly fee application.	0.4	\$ 438	\$ 175.20
Ana Simunovic	02/19/26	1.2 Updated Marelli 5th monthly narrative based on the changes received from KPMG M&A team; 0.1 drafted email to send copy of same to W. Shaffer (KPMG) for review.	1.3	\$ 323	\$ 419.90
Ana Simunovic	02/20/26	.1 Email communication with Y. Kukoyi (KPMG) to provide copy of Narrative for Marelli 5th monthly fee application for his review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/20/26	0.1 Email communication with K&E to provide copy of the 5h monthly fee application for filing/service.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	02/20/26	0.1 Performed Associate Director review of finalized (PDF) of Marelli 5th monthly fee application prior to sending for filing and service.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	02/20/26	0.5 Performed Associate Director review of Narrative for Marelli 5th monthly Narrative and finalized exhibits prepared by A. Simunovic (KPMG).	0.5	\$ 438	\$ 219.00
Ana Simunovic	02/20/26	0.7 Finalized (PDF) KPMG's 5th monthly fee application in preparation for filing and service.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	02/23/26	0.1 Performed Associate Director review of updates to Marelli 5th monthly fee application performed by A. Simunovic (KPMG) as requested by H. Kupsky (K&E).	0.1	\$ 438	\$ 43.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	02/23/26	0.1 Email communication with K&E to provide updated copy of the 5th monthly fee application for filing/service. 0.1 Email communication with Y. Kukoyi (KPMG) to provide comments from K&E regarding filing of KPMG's 5th monthly fee application for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	02/23/26	0.4 Finalized (PDF) KPMG's updated 5th monthly fee application in preparation for filing and service.	0.4	\$ 323	\$ 129.20
Ana Simunovic	02/23/26	.6 Updated KPMG's 5th monthly fee application for Marelli to incorporate comments received from K&E as of 2/23/26.	0.6	\$ 323	\$ 193.80
Ana Simunovic	02/24/26	.1 Email communication with Y. Kukoyi (KPMG) to provide date of filing of KPMG's 5th monthly fee application for Marelli along with related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	02/26/26	0.1 Email communication with K&E to inquire about the reason the CNO for the second interim fee application has not been filed for KPMG.	0.1	\$ 323	\$ 32.30
Ana Simunovic	03/02/26	0.1 Email communication with K&E to advise regarding KPMG's intent to file a combined fee application for Marelli for February and March.	0.1	\$ 323	\$ 32.30
Ana Simunovic	03/02/26	0.1 Email communication with Y. Kukoyi (KPMG) to inquire about filing a combined fee application for February and March.	0.1	\$ 323	\$ 32.30
Ana Simunovic	03/02/26	1.7 Updated exhibit C1 of Marelli 6th monthly fee application to include data received from KPMG professionals as of 3/2.	1.7	\$ 323	\$ 549.10
Wendy Shaffer	03/10/26	0.1 Communication with A. Simunovic (KPMG) regarding expenses, related to foreign member firm services, to be billed in KPMG's 6th monthly fee application for Marelli.	0.1	\$ 438	\$ 43.80
Ana Simunovic	03/18/26	0.1 Reviewed CNO for the 5th monthly fee statement; 0.1 sent email to K&E regarding the same	0.2	\$ 323	\$ 64.60
Ana Simunovic	03/20/26	0.9 Updated exhibit C1 of Marelli 6th monthly fee application to include data received from KPMG professionals as of 3/20.	0.9	\$ 323	\$ 290.70

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services
February 1, 2026 through March 31, 2026

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	03/23/26	2.3 Updated exhibit C1 of Marelli 6th monthly fee application to include data received from KPMG professionals as of 3/23.	2.3	\$ 323	\$ 742.90
Total Fee Application Preparation Services			35.6		\$ 11,941.20

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Out of Pocket Expenses

February 1, 2026 through March 31, 2026

Category	Amount
Airfare	\$0.00
Lodging	\$0.00
Meals	\$0.00
Ground Transportation	\$0.00
Miscellaneous	\$6,775.09
Total	\$6,775.09

EXHIBIT D1**Case No. 25-11034**

Detail of Out of Pocket Expenses
February 1, 2026 through March 31, 2026
(includes expenses not previously billed)

Name	Date	Description	Amount
		Air Fare Subtotal	\$0.00
		Lodging Subtotal	\$0.00
		Meals Subtotal	\$0.00
		Total Ground Transportation	\$0.00
	01/16/26	VAT charge for advisory services provided by KPMG Mexico	\$ 4,141.76
	01/31/26	Fee related to 4% compulsory social contribution charge for debt restructuring work performed by KPMG Italy	\$ 1,621.56 ⁽¹⁾
	01/31/26	Fee related to 8% service tax charge for debt restructuring work performed by KPMG Malaysia	\$ 611.74
	01/31/26	Fee related to 5% local service tax charge for debt restructuring work performed by KPMG Brazil	\$ 400.03
		Miscellaneous Subtotal	\$6,775.09
		Total Out of Pocket Expenses	\$6,775.09

⁽¹⁾The fee related to the 4% compulsory social contribution charge for debt restructuring services performed by KPMG Italy includes fees that were not previously included in KPMG's Second, Fourth, and Fifth monthly fee statements [Docket No. 1096, 1524, and 1675, respectively].

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

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

Executed this 17th day of April, 2026.

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