

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

I, Olayinka Kukoyi, under penalty of perjury, declares as follows, to the best of my knowledge, information, and belief:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm (“KPMG”). KPMG is a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company [limited by guarantee]. I submit this fourth supplemental declaration (the “Fourth Supplemental Declaration”) on behalf of KPMG in support of the application (the “Application”)² of the above-captioned debtors and debtors-in-possession (the “Debtors”) for entry of an order, pursuant to sections 327(a) and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the District

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.



of Delaware (the “Local Rules”), authorizing the Debtors to retain and employ KPMG to provide tax consulting and tax compliance services to the Debtors effective as of the Petition Date. I am authorized to make this declaration on behalf of KPMG. I make this declaration based on my own knowledge, review of KPMG business records, and discussions with other professionals at KPMG. This Fourth Supplemental Declaration amends and otherwise supplements my Declaration, dated July 10, 2025 [Docket No. 262] (the “Initial Declaration”), which is attached as Exhibit B to the Application, as set forth herein, the Second Supplemental Declaration, filed on October 17, 2025 [Docket No. 1091] (the “Second Supplemental Declaration”), and the Third Supplemental Declaration, filed on February 13, 2026 [Docket No. 1659] (the “Third Supplemental Declaration”).

2. Since filing the Initial Declaration, the Second Supplemental Declaration and the Third Supplemental Declaration, the Debtors provided KPMG with a list of additional parties in interest and KPMG is filing this Fourth Supplemental Declaration pursuant to paragraph 42 of the Initial Declaration. The additional parties searched are reflected on **Schedule 1** annexed hereto. A summary of those current potential relationships³ that KPMG was able to identify using its reasonable efforts is reflected on **Schedule 2** annexed hereto.

3. To the best of my knowledge and based upon the results of the search described above and subject to the supplemental disclosures herein and in prior declarations, KPMG neither holds nor represents an interest adverse to the Debtors’ estates in accordance with section 327 of the Bankruptcy Code.

³ For clarification purposes, the connections listed on Schedule 2 involve only services that are unrelated to these chapter 11 cases.

4. For additional clarification, KPMG's conflict management system, Sentinel, contains entries for organizations or individuals for a variety of reasons. Entities may be included to complete corporate family trees, added through automated processes that rely on external data sources (such as Dun & Bradstreet), entered into the database independently, or recorded in connection with potential opportunities that ultimately did not materialize. When reviewing Schedule 1, KPMG searches all listed names in Sentinel and includes in Schedule 2 all entities and individuals identified in the system. Sentinel may also identify other or adverse parties, enabling KPMG to determine that any services provided are unrelated to the Debtors. However, when asked to ascertain the nature of a connection with a non-debtor, certain Sentinel entries may not contain additional detail for the reasons described above. KPMG believes it is appropriate to disclose these entities in Schedule 2 because they are considered connections under KPMG's conflict system. The services (if any) performed by KPMG for entities or individuals listed on Schedule 2 do not relate to these chapter 11 cases.

Dated: April 23, 2026
Houston, Texas

/s/ Olayinka Kukoyi
Olayinka Kukoyi
KPMG LLP
811 Main Street
Houston, TX 77002

SCHEDULE 1

MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*
PARTIES IN INTEREST

SCHEDULE 1(a) - CORE 2002 Parties

Alabama, State of, Attorney General	Mississippi, State of, Attorney General
Alaska, State of, Attorney General	Missouri, State of, Attorney General
Arizona, State of, Attorney General	Montana, State of, Attorney General
Arkansas, State of, Attorney General	Nebraska, State of, Attorney General
Brown Borkowski & Morrow	Nevada, State of, Attorney General
California, State of, Attorney General	New Hampshire, State of, Attorney General
Colorado, State of, Attorney General	New Jersey, State of, Attorney General
Columbia, District of, Attorney General	New Mexico, State of, Attorney General
Connecticut, State of, Attorney General	New York, State of, Attorney General
Delaware, State of, Attorney General	North Carolina, State of, Attorney General
Delaware, State of, Department of Justice	North Dakota, State of, Attorney General
Delaware, State of, Secretary of State	Ohio, State of, Attorney General
Delaware, State of, State Treasury	Oklahoma, State of, Attorney General
Delaware, State of, US Attorney	Oregon, State of, Attorney General
Delaware, State of, US Trustee	Pennsylvania, Commonwealth of, Attorney General
Florida, State of, Attorney General	Puerto Rico, Territory of, Attorney General
Fox Rothschild LLP	Rhode Island, State of, Attorney General
Georgia, State of, Attorney General	South Carolina, State of, Attorney General
Gibbons PC	South Dakota, State of, Attorney General
Guam, Government of, Attorney General	Tennessee, State of, Attorney General
Hawaii, State of, Attorney General	Tennessee, State of, Department of Revenue
Idaho, State of, Attorney General	Texas, State of, Attorney General
Illinois, State of, Attorney General	United States, Government of, Internal Revenue Service
Indiana, State of, Attorney General	United States, Government of, Securities & Exchange Commission
Iowa, State of, Attorney General	Utah, State of, Attorney General
Kansas, State of, Attorney General	Vermont, State of, Attorney General
Kentucky, Commonwealth of, Attorney General	Virgin Islands, Territory of, Attorney General
Lori Lapin Jones PLLC	Virginia, State of, Attorney General
Louisiana, State of, Attorney General	Washington, State of, Attorney General
Maine, State of, Attorney General	West Virginia, State of, Attorney General
Maryland, State of, Attorney General	Wisconsin, State of, Attorney General
Massachusetts, Commonwealth of, Attorney General	Wyoming, State of, Attorney General
Mayer Brown	
Michigan, State of, Attorney General	
Minnesota, State of, Attorney General	

SCHEDULE 1(b) - Debtors

Marelli Iwashiro Co. Ltd.

SCHEDULE 1(c) - Restructuring Professionals

Verita Global LLC

SCHEDULE 1(d) - Taxing Authority-Governmental-Regulatory Agencies

Brazil, Government of, Estate Revenue
Office
Brazil, Government of, Federal Revenue
Office
Hiroshima Prefecture
HM Revenue & Customs
Morocco, Government of, Ministry of The
Economy & Finance
New Delhi, City of (India) Central Board of
Excise & Customs
Nihonmatsu, City of (Japan)
Phaya Thai, City of (Thailand), Revenue
Department
Ploiesti, City of (Romania), Customs Office
Slovakia, Government of, Tax Office For
Selected Taxpayers
Usa, City of (Japan)

SCHEDULE 1(e) - Vendors

CNC Logistics S de RL de CV
Daeha Enterprise
Formin AS
Grānges Aluminum (Shanghai) Co. Ltd.
GSP Automotive Group Wenzhou Co. Ltd.
Gureak Lanean SA
Integrated Microelectronics Bulgaria
Kaplam OtomotāV Plas.San.Ve TāC.A.Āž
Lek Sun Manufacturing SDN Bhd
Lcj Invest, Uzavā Enā Investiā Nā- Fon
Leoni Wiring Systems UK Ltd.
Marel Industria E Comercio Do Brasil
Rosenberger Hochfrequenztechnik GmbH &
Co. KG
Vema GmbH & Co. KG

SCHEDULE 2

MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*
KPMG CONNECTIONS

SCHEDULE 2(a) - CORE 2002 Parties

Alabama, State of, Attorney General	Missouri, State of, Attorney General
Alaska, State of, Attorney General	Montana, State of, Attorney General
Arizona, State of, Attorney General	Nebraska, State of, Attorney General
Arkansas, State of, Attorney General	Nevada, State of, Attorney General
California, State of, Attorney General	New Hampshire, State of, Attorney General
Colorado, State of, Attorney General	New Jersey, State of, Attorney General
Columbia, District of, Attorney General	New Mexico, State of, Attorney General
Connecticut, State of, Attorney General	New York, State of, Attorney General
Delaware, State of, Attorney General	North Carolina, State of, Attorney General
Delaware, State of, Department of Justice	North Dakota, State of, Attorney General
Delaware, State of, Secretary of State	Ohio, State of, Attorney General
Delaware, State of, State Treasury	Oklahoma, State of, Attorney General
Delaware, State of, US Attorney	Oregon, State of, Attorney General
Delaware, State of, US Trustee	Pennsylvania, Commonwealth of, Attorney General
Florida, State of, Attorney General	Puerto Rico, Territory of, Attorney General
Fox Rothschild LLP	Rhode Island, State of, Attorney General
Georgia, State of, Attorney General	South Carolina, State of, Attorney General
Gibbons PC	South Dakota, State of, Attorney General
Guam, Government of, Attorney General	Tennessee, State of, Attorney General
Hawaii, State of, Attorney General	Tennessee, State of, Department of Revenue
Idaho, State of, Attorney General	Texas, State of, Attorney General
Illinois, State of, Attorney General	United States, Government of, Internal Revenue Service
Indiana, State of, Attorney General	United States, Government of, Securities & Exchange Commission
Iowa, State of, Attorney General	Utah, State of, Attorney General
Kansas, State of, Attorney General	Vermont, State of, Attorney General
Kentucky, Commonwealth of, Attorney General	Virgin Islands, Territory of, Attorney General
Louisiana, State of, Attorney General	Virginia, State of, Attorney General
Maine, State of, Attorney General	Washington, State of, Attorney General
Maryland, State of, Attorney General	West Virginia, State of, Attorney General
Maryland, State of, Attorney General	Wisconsin, State of, Attorney General
Massachusetts, Commonwealth of, Attorney General	Wyoming, State of, Attorney General
Mayer Brown	
Michigan, State of, Attorney General	
Minnesota, State of, Attorney General	
Mississippi, State of, Attorney General	

SCHEDULE 2(b) - Debtors

Marelli Iwashiro Co. Ltd.

SCHEDULE 2(c) - Restructuring Professionals

Verita Global LLC

SCHEDULE 2(d) - Taxing Authority-Governmental-Regulatory Agencies

Brazil, Government of, Estate Revenue Office

Brazil, Government of, Federal Revenue Office

Hiroshima Prefecture

HM Revenue & Customs

Morocco, Government of, Ministry of The Economy & Finance

New Delhi, City of (India) Central Board of Excise & Customs

Ploiesti, City of (Romania), Customs Office

Usa, City of (Japan)

SCHEDULE 2(e) – Vendors

CNC Logistics S de RL de CV

Daeha Enterprise

Formin AS

Grānges Aluminum (Shanghai) Co. Ltd.

GSP Automotive Group Wenzhou Co. Ltd.

Gureak Lanean SA

Integrated Microelectronics Bulgaria

Lek Sun Manufacturing SDN Bhd

Lcj Invest, Uzavā Enā Investiā Nā- Fon

Leoni Wiring Systems UK Ltd.

Marel Industria E Comercio Do Brasil

Rosenberger Hochfrequenztechnik GmbH & Co. KG