

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)
)	

**THIRD 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 OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025**

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:	October 1, 2025 through November 30, 2025
Amount of Compensation sought as actual, reasonable, and necessary:	\$ 121,340.71
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$ 0.00

This is a: X Monthly Interim 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.veritagl.com>. MARELLI AUTOMOTIVE LIGHTING USA LLC's principal place of business in the chapter 11 cases is 26555 Northwestern Highway, Southfield, Michigan.

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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
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	\$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
TOTALS		\$1,110,545.10	\$686.82		\$1,110,545.10	\$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.

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
Total				\$ 1,110,545.10	\$ 686.82	\$ 1,110,545.10	\$ 1,110,545.10	\$ 686.82

¹ KPMG requested Court approval of total fees in the amount of \$960,054.65 in its first monthly fee application [Docket number 700], however after 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 for its first monthly fee application.

ATTACHMENT B
TO FEE APPLICATION
COMPENSATION BY PROFESSIONAL

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate	Total Compensation
Ana Simunovic	Senior Associate - Bankruptcy	34.7	\$ 323	\$ 11,208.10
Dylan Taylor	Manager - Mergers & Acquisitions Tax	1.8	\$ 1,122	\$ 2,019.60
Jenny Huang	Associate - Mergers & Acquisitions Tax	1.8	\$ 519	\$ 934.20
Kelly Reblin	Senior Manager - Global Mobility Services	15.9	\$ 650	\$ 10,335.00
Linda Ng	Partner - International Tax	2.5	\$ 1,386	\$ 3,465.00
Mark Hoffenberg	Principal - WNT	2.0	\$ 1,615	\$ 3,230.00
Michael Zhou	Senior Associate - Global Mobility Services	4.0	\$ 410	\$ 1,640.00
Oliver Heinsen	Partner - Corporate Tax Services	2.7	\$ 982	\$ 2,651.48
Serena Xu	Managing Director - Mergers & Acquisitions Tax	18.5	\$ 1,343	\$ 24,845.50
Sonia Stricker	Manager - Corporate Tax Services	1.7	\$ 621	\$ 1,055.48
Terry Richardson	Principal - Global Mobility Services	1.5	\$ 760	\$ 1,140.00
Wendy Shaffer	Associate Director - Bankruptcy	5.4	\$ 438	\$ 2,365.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	0.8	\$ 1,432	\$ 1,145.60
Total Hours and Hourly Fees at Discounted Rates		93.3		\$ 66,035.16
Total Fixed Fees for Global Mobility Services - Exhibit C2				\$ 55,305.56
Total Hourly and Fixed Fees				\$ 121,340.71
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 121,340.71
Less Holdback Adjustment (20%)				\$ (24,268.14)
Net Requested Fees & Out of Pocket Expenses				\$ 97,072.57
Blended Hourly Rate (Exclusive of Fixed Fees)			\$ 707.77	

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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].

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested	
Debt Restructuring Services	31.5	\$ 38,917.26	(1)
Global Mobility Services - Fixed Fees	0.0	\$ 55,305.56	(2)
Global Mobility Services - Hourly	21.4	\$ 13,115.00	
Retention Services	2.2	\$ 1,261.80	
Fee Application Preparation Services	38.2	\$ 12,741.10	
Total	93.3	\$ 121,340.71	

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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].

EXPENSE SUMMARY

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

**IN THE UNITED STATES BANKRUPTCY COURT
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MARELLI AUTOMOTIVE LIGHTING USA LLC, <i>et al.</i> ¹)	Case No. 25-11034 (CTG)
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Debtors.)	(Jointly Administered)
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**THIRD 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 OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025**

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 Third 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.

October 1, 2025 through and including November 30, 2025 (the “Compensation Period”), in the amount of \$121,340.71 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. 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

5. 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

6. 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 \$121,340.71, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of fees or \$97,072.57 and reimbursement of one hundred percent (100%) of necessary and actual out-of-pocket expenses in the amount of \$0.00.

Summary of Services Rendered During the Compensation Period

7. This Application is KPMG’s Third 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.

8. 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 dispositions of assets and/or subsidiary stock pursuant to the Potential Restructuring; and
- 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 consulting services requested by Marelli;

KPMG prepared:

- One 2025 monthly shadow payroll calculation (October)
- One 2025 monthly shadow payroll calculations (November)
- Two 2025 Brazil monthly tax calculations – Professional (September and October)
- Two 2025 Brazil monthly tax calculations – Lexicon Payments (September and October)
- One 2025 Brazil Departure Tax Briefing Meeting
- Two 2025 India Income Tax Returns
- Seven 2024 Italy Tax Returns
- Two 2025 Mexico Amend monthly tax filing (May, July)
- Two 2025 Mexico Arrival Meetings
- Four 2025 Mexico monthly tax calculations (May, June, July, August)
- Three 2025 Mexico Tax De-registrations
- Six Poland Tax Equalization Calculations (2018, 2019, 2020, 2021, 2022, 2024)
- One 2023 Poland Reconciliation Calculation
- Two Poland monthly tax calculation (September and October)
- One 2024 US Federal and Michigan Tax Return

- One 2024 US Tax Equalization Calculation
- One 2024 US Report of Foreign Bank and Financial Accounts (FBAR)

Pre-Departure Services

Services	Comments/Description
Database Set Up	<ul style="list-style-type: none"> • Set up the mobile employee database with necessary demographic information and the Debtors' approved compensation data for the purpose of generating payroll worksheets, assignment cost projections, and hypothetical tax calculations as needed 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 the cost for comparisons for one person on several packages, new business calculations for multiple individuals to one location, or calculations for potential assignments that did not materialize. Late or incomplete data could have resulted in additional costs, in which case, KPMG notified the Debtors of the associated fee. Debtors' management was responsible for determining the accrual amounts and accounting entries recorded.
Letter of Understanding (“LOU”)	<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. It 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

Services	Comments/Description
Letter of Understanding (“LOU”) (continued)	addressed by KPMG based on agreed 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.
Mobile Employee Information	<ul style="list-style-type: none"> • KPMG maintained assignment-related data, including but not limited to name, location (home/host), and transfer dates. KPMG kept information related to all compensation items, expense reimbursements, and tax-related issues.
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 based on agreed 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 setup of the mobile employee’s tax profile and direct deposit details.

Global Mobility Support Services

Services	Comments/Description
Allowance Worksheet and Payment Instructions	<ul style="list-style-type: none"> • KPMG provided the mobile employee with an analysis of the compensation cash flow, including the pay delivery method. An allowance worksheet was provided with each payroll adjustment relating to routinely delivered items of compensation, such as cost of living adjustments. KPMG provided pay agents with pay instructions (including bonus withholding), as well as payroll change notifications for assignment allowances, based on agreed formats and schedules. Late or incomplete data resulted in additional costs, in which case KPMG notified the Debtors of the associated fee. Debtors’ management was responsible for determining the accrual amounts and the accounting entries to be recorded.
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

Services	Comments/Description
World-Wide Compensation Reporting (Shadow Payroll) (continued)	<p>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.</p> <ul style="list-style-type: none"> 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.
Payroll Results File	<ul style="list-style-type: none"> To help ensure proper compensation delivery, the Debtors provided KPMG with payroll results after each pay cycle. KPMG took these results and reconciled them with the payroll instructions previously provided. The payroll results were shared in an agreed format. Information was exchanged between KPMG and the Debtors through various secure methods (SFTP, KPMG LINK, etc.), using either automated feeds or manual delivery. KPMG allowed for user-specific access levels to ensure that compensation data was only viewed by the appropriate parties
Management Reports	<ul style="list-style-type: none"> KPMG supplied the Debtors with standard reports at an agreed frequency, including data housed in the KPMG database, KPMG LINK. Reports included standard templates developed by KPMG for the Debtors to perform analysis and manage accruals. Customized reports or templates incurred an additional cost, agreed upon separately.

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.

9. 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. As per 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 \$55,305.56 in fees for the global mobility services rendered during the Compensation Period.

10. 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 \$323 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, 9.5 hours were expended by partners and principals, 23.9 hours were expended by managing directors and associate directors, 15.9 hours were expended by senior managers, 3.5 hours were expended by managers, and 40.5 hours were expended by senior associates and associates. KPMG's blended hourly rate for non-fixed fee services provided during the Compensation Period is \$707.77.

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. 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

17. As set forth on Exhibit D and D1, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

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.

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Conclusion

WHEREFORE, KPMG respectfully requests that, pursuant to the Interim Compensation Order, KPMG is (i) allowed monthly compensation of professional fees totaling \$121,340.71, and payable in accordance with the Interim Compensation Order at eighty percent (80%) of requested fees of \$97,072.57; (ii) allowed reimbursement of expenses billed during the Compensation Period of \$0.00; (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: December 19, 2025

Respectfully submitted,

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

**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)
))

Objection Deadline: January 9, 2026 at 4:00 p.m. (ET)
Hearing Date: To be scheduled if necessary

**NOTICE OF THIRD 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
OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025**

PLEASE TAKE NOTICE that on December 19, 2025, KPMG LLP ("KPMG"), tax compliance and tax consulting service providers to the above-captioned debtors and debtors in possession, filed its *Third 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 October 1, 2025 through November 30, 2025* (the "Application").

PLEASE TAKE FURTHER NOTICE that any objection or response to the Application must be made in writing and be filed with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **January 9, 2026 at 4:00 p.m. (prevailing Eastern Time)**.

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.

PLEASE TAKE FURTHER NOTICE that at the same time, you must also serve a copy of the objection or response, if any, by email upon the following: (a) the Debtors, Marelli Automotive Lighting USA LLC, 26555 Northwestern Highway, Southfield, Michigan 48033, Attn.: Marisa Iasenza (marisa.iasenza@marelli.com); (b) counsel to the Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Nicholas M. Adzima (nicholas.adzima@kirkland.com) and Evan Swager (evan.swager@kirkland.com), (ii) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, Illinois 60654, Attn.: Spencer A. Winters, P.C. (spencer.winters@kirkland.com), and (iii) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, Delaware 19899 (Courier 19801), Attn.: Laura Davis Jones (ljones@pszilaw.com), Timothy P. Cairns (tcairns@pszilaw.com), and Edward A. Corma (ecorma@pszilaw.com); (c) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Jane Leamy (Jane.M.Leamy@usdoj.gov) and Timothy J. Fox, Jr. (timothy.fox@usdoj.gov); (d) counsel to the DIP Agent, Mayer Brown LLP, 1221 Avenue of the Americas, New York, New York 10020-1001, Attn.: Jason Elder (jason.elder@mayerbrown.com); (e) counsel to Mizuho Bank, Ltd., (i) in all capacities other than as the Prepetition Agent, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attn.: Timothy Graulich (timothy.graulich@davispolk.com) and Richard J. Steinberg (richard.steinberg@davispolk.com) and (ii) in its capacity as the Prepetition Agent, Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Robert S. Brady (rbrady@ycst.com) and Andrew L. Magaziner (amagaziner@ycst.com); (f) counsel to the Ad Hoc Group of Senior Lenders, (i) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attn: Ira S. Dizengoff (idizengoff@akingump.com) and Anna Kordas (akordas@akingump.com), (ii) Akin Gump

Strauss Hauer & Feld LLP, 2001 K Street NW, Washington, D.C., 20006, Attn.: Scott L. Alberino (salberino@akingump.com), Kate Doorley (kdoorley@akingump.com), and Alexander F. Antypas (aantypas@akingump.com), and (iii) Cole Schotz P.C., 500 Delaware Avenue, Suite 600, Wilmington, Delaware 19801, Attn: Justin R. Alberto (jalberto@coleschotz.com) and Stacy L. Newman (snewman@coleschotz.com); (g) counsel to the Initial Tranche A Lender, (i) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Joseph Minias (jminias@willkie.com) and Christine Thain (cthain@willkie.com), (ii) Willkie Farr & Gallagher LLP, 600 Travis Street, Houston, Texas 77002, Attn: Jennifer J. Hardy (jhardy2@willkie.com), and (iii) Bayard P.A., 600 N. King St. Suite 400, Wilmington, Delaware 19801, Attn: Ericka F. Johnson (ejohnson@bayardlaw.com) and Steven D. Adler (sadler@bayardlaw.com); (h) counsel to the Sponsors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attn.: Brian S. Hermann (bhermann@paulweiss.com) and Jacob A. Adlerstein (jadlerstein@paulweiss.com); (i) co-counsel to the Official Committee of Unsecured Creditors, (i) Paul Hastings LLP, 200 Park Avenue, New York, New York 10166, Attn.: Kristopher M. Hansen (krishansen@paulhastings.com), Jonathan D. Canfield (joncanfield@paulhastings.com), Gabriel E. Sasson (gabesasson@paulhastings.com), and Marcella Leonard (marcellaleonard@paulhastings.com), and (ii) Morris James LLP, 500 Delaware Avenue, Suite 1500, Wilmington, Delaware 19801, Attn.: Eric J. Monzo (emonzo@morrisjames.com), Jason S. Levin (jlevin@morrisjames.com), and Siena B. Cerra (scerra@morrisjames.com); and (j) any other statutory committee appointed in these chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that on August 5, 2025, the Bankruptcy Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of*

Expenses for Retained Professionals and (II) Granting Related Relief (the “Order”) [Docket No. 477]. Pursuant to the Order, in the absence of timely filed objections or responses, and upon the filing with the Bankruptcy Court of a certification of no objection, the Debtors are authorized to pay the professionals eighty percent (80%) of the fees, and one hundred percent (100%) of expenses without further notice or hearing. All fees and expenses paid to the professionals are subject to final approval by the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: December 19, 2025
Wilmington, Delaware

/s/ Laura Davis Jones

PACHULSKI STANG ZIEHL & JONES LLP

Laura Davis Jones (DE Bar No. 2436)
Timothy P. Cairns (DE Bar No. 4228)
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KIRKLAND & ELLIS LLP

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Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
Nicholas M. Adzima (admitted *pro hac vice*)
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-and-

Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)
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333 West Wolf Point Plaza
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Facsimile: (312) 862-2200
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spencer.winters@kirkland.com

*Co-Counsel for the Debtors
and Debtors in Possession*

*Co-Counsel for the Debtors
and Debtors in Possession*

**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)
))

**DECLARATION PURSUANT TO RULE 2016-2 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, Olayinka Kukoyi, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated August 4, 2025, KPMG was retained to perform tax compliance and tax consulting services for the above captioned debtors and debtors in possession (the “Debtors”). I submit this Declaration in conjunction with KPMG’s application, dated December 19, 2025 (the “Application”) for KPMG’s third monthly fee application for compensation and allowance of expenses for the period October 1, 2025 through November 30, 2025.
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

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.

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 19th day of December, 2025.

/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
October 1, 2025 through November 30, 2025

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ana Simunovic	Senior Associate - Bankruptcy	US	34.7	\$ 323.00	\$ 11,208.10
Dylan Taylor	Manager - Mergers & Acquisitions Tax	US	1.8	\$ 1,122.00	\$ 2,019.60
Jenny Huang	Associate - Mergers & Acquisitions Tax	US	1.8	\$ 519.00	\$ 934.20
Kelly Reblin	Senior Manager - Global Mobility Services	US	15.9	\$ 650.00	\$ 10,335.00
Linda Ng	Partner - International Tax	US	2.5	\$ 1,386.00	\$ 3,465.00
Mark Hoffenberg	Principal - WNT	US	2.0	\$ 1,615.00	\$ 3,230.00
Michael Zhou	Senior Associate - Global Mobility Services	US	4.0	\$ 410.00	\$ 1,640.00
Oliver Heinsen	Partner - Corporate Tax Services	Germany	2.7	\$ 982.03	\$ 2,651.48
Serena Xu	Managing Director - Mergers & Acquisitions Tax	US	18.5	\$ 1,343.00	\$ 24,845.50
Sonia Stricker	Manager - Corporate Tax Services	Germany	1.7	\$ 620.87	\$ 1,055.48
Terry Richardson	Principal - Global Mobility Services	US	1.5	\$ 760.00	\$ 1,140.00
Wendy Shaffer	Associate Director - Bankruptcy	US	5.4	\$ 438.00	\$ 2,365.20
Yinka Kukoyi	Partner - Mergers & Acquisitions Tax	US	0.8	\$ 1,432.00	\$ 1,145.60
Total Hours and Hourly Fees at Discounted Rates			93.3		\$ 66,035.16 ⁽¹⁾
Total Fixed Fees for Global Mobility Services - Exhibit C2					\$ 55,305.56 ⁽²⁾
Total Hourly and Fixed Fees					\$ 121,340.71
Out of Pocket Expenses					\$ -
Total Fees & Out of Pocket Expenses					\$ 121,340.71
Less Holdback Adjustment (20%)					\$ (24,268.14)
Net Requested Fees & Out of Pocket Expenses					\$ 97,072.57
Blended Hourly Rate (Exclusive of Fixed Fees)				\$ 707.77	

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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].

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	10/07/25	.5 Call on 10/7 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, Y. Kukoyi, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process	0.5	\$ 1,343	\$ 671.50
Yinka Kukoyi	10/07/25	.5 Call on 10/7 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, Y. Kukoyi, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process	0.5	\$ 1,432	\$ 716.00
Serena Xu	10/08/25	6 Email communication with KPMG's Accounting Advisory Team regarding potential assistance needed for accounting purposes, as requested by Marelli and K&E.	0.6	\$ 1,343	\$ 805.80
Serena Xu	10/14/25	0.8 Prepared comments, as of 10/14, on E&Y's information request list for submission to their team via email.	0.8	\$ 1,343	\$ 1,074.40
Serena Xu	10/14/25	1.2 Compile, concurrently summarized information required to respond to E&Y's request regarding tax considerations for the emergence transaction steps.	1.2	\$ 1,343	\$ 1,611.60
Serena Xu	10/16/25	.9 Analyzed, as of 10/16, KPMG Japan's comments related to EY's info request in order to update responses for Marelli.	0.9	\$ 1,343	\$ 1,208.70
Serena Xu	10/17/25	.8 Email communication with a certain Marelli professional to share KPMG's comments on information request list for Marelli	0.8	\$ 1,343	\$ 1,074.40
Linda Ng	10/28/25	(.5) Call with L. Ng (KPMG); R. Clarke (EY); P. Fox (SVP); N. Warther (K&E); A. Sexton (K&E); B. Morris, S. DeMezzo, and Z. Wittenberg (Akin Gump) to discuss the current step plan and potential Marelli business transaction	0.5	\$ 1,386	\$ 693.00
Linda Ng	11/04/25	0.5 Call, as of 11/4, with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/04/25	0.5 Call, as of 11/4, with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,343	\$ 671.50

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	11/05/25	.8 Email communication with KPMG Japan / KPMG Germany regarding details related to new DIP fundings for Marelli	0.8	\$ 1,343	\$ 1,074.40
Sonia Stricker	11/06/25	0.5 Discussion with O. Heinsen and S. Stricker (KPMG Germany) regarding German tax implications of making Marelli Germany the borrower for the new incremental facility instead of the current US entity.	0.5	\$ 621	\$ 310.43
Oliver Heinsen	11/06/25	0.5 Discussion with O. Heinsen and S. Stricker (KPMG Germany) regarding German tax implications of making Marelli Germany the borrower for the new incremental facility instead of the current US entity.	0.5	\$ 982	\$ 491.01
Serena Xu	11/06/25	(0.6) Address inquiries posed by KPMG Japan regarding assumptions related to the new DIP funding for Marelli	0.6	\$ 1,343	\$ 805.80
Serena Xu	11/06/25	(0.7) Review, concurrently address KPMG Germany's inquiries regarding assumptions related to the new DIP funding for Marelli	0.7	\$ 1,343	\$ 940.10
Oliver Heinsen	11/07/25	0.1 Email communication with S. Xu (KPMG US) to provide comments on German tax implications of Marelli Germany as borrower for new incremental facility instead of current US entity.	0.1	\$ 982	\$ 98.20
Serena Xu	11/07/25	2.6 Analyzing, as of 11/7, existing lender profiles on the current DIP facilities to provide such information to KPMG Japan / KPMG Germany for local tax analysis.	2.6	\$ 1,343	\$ 3,491.80
Linda Ng	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,386	\$ 693.00
Oliver Heinsen	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 982	\$ 491.01
Sonia Stricker	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 621	\$ 310.43
Serena Xu	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,343	\$ 671.50
Dylan Taylor	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,122	\$ 561.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Linda Ng	11/11/25	0.5 Call on 11/11/25 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/11/25	0.5 Call on 11/11/25 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	\$ 1,343	\$ 671.50
Serena Xu	11/11/25	(0.6) Call with G. Iluita (E&Y) to discuss Japan - US treaty application with regarding to existing Japan / US I/C.	0.6	\$ 1,343	\$ 805.80
Serena Xu	11/11/25	1.1 Analyzing, as of 11/11, final I/C agreement to confirm the stated interest rate / fee arrangements do not raise adverse US tax consequences.	1.1	\$ 1,343	\$ 1,477.30
Oliver Heinsen	11/12/25	0.3 Email communication with S. Stricker (KPMG Germany) to discuss information received on call with KPMG US dated November 11, 2025.	0.3	\$ 982	\$ 294.61
Serena Xu	11/17/25	.8 Email communication with O. Heinsen (KPMG Germany) regarding potential German tax implications on DIP financing through Marelli Germany	0.8	\$ 1,343	\$ 1,074.40
Mark Hoffenberg	11/18/25	(1.0) Analyzed, as of 11/18, the change in interest rate on intercompany to determine if US entity can remain agent for borrower.	1.0	\$ 1,615	\$ 1,615.00
Mark Hoffenberg	11/19/25	(1.0) Analyzed, as of 11/19, the section 245A / CFC pledge items to determine whether adverse tax consequences would arise from pledging 100% of the stock of foreign subsidiaries	1.0	\$ 1,615	\$ 1,615.00
Linda Ng	11/20/25	.5 Call with L. Ng, and S. Xu (KPMG) and certain Marelli professionals to discuss tranche B intercompany facility interest arrangement and potential DIP upsizing tax structure.	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/20/25	.5 Call with L. Ng, and S. Xu (KPMG) and certain Marelli professionals to discuss tranche B intercompany facility interest arrangement and potential DIP upsizing tax structure.	0.5	\$ 1,343	\$ 671.50
Serena Xu	11/20/25	(0.8) Analyzing, as of 11/20, the Tranche B intercompany agreement in order to provide comments to Marelli	0.8	\$ 1,343	\$ 1,074.40

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	11/20/25	(0.9) Managing Director review, as of 11/20, of the draft potential DIP upsizing transaction steps, concurrently drafted comments.	0.9	\$ 1,343	\$ 1,208.70
Jenny Huang	11/20/25	1.8 Updated, as of 11/20, the structure deck to include Germany DIP financing / repayment to Japan parent as well as allocation of remaining funds to the cash pool.	1.8	\$ 519	\$ 934.20
Dylan Taylor	11/21/25	(1.3) Manager review, as of 11/21, of the structure deck showing DIP funding alternative, concurrently updating the same	1.3	\$ 1,122	\$ 1,458.60
Serena Xu	11/25/25	1.6 Analyzed, as of 11/25, the transaction step plans prepared by E&Y to provide comments related to the same.	1.6	\$ 1,343	\$ 2,148.80
Oliver Heinsen	11/26/25	0.7 Partner review, as of 11/26, of the slide deck provided by D. Taylor (KPMG US)	0.7	\$ 982	\$ 687.42
Serena Xu	11/26/25	1.2 Continued, as of 11/26, to analyze the transaction step plans prepared by E&Y to provide comments related to the same.	1.2	\$ 1,343	\$ 1,611.60
Oliver Heinsen	11/27/25	0.6 Preparation of comments regarding the slide deck provided by D. Taylor (KPMG US) on November 26, 2025	0.6	\$ 982	\$ 589.22
Sonia Stricker	11/27/25	.7 Performed Manager review of the slide deck provided by D. Taylor (KPMG US) prior to sending updated version to O. Heinsen (KPMG Germany) for his review.	0.7	\$ 621	\$ 434.61
Total Debt Restructuring Services			<u>31.5</u>		<u>\$ 38,917.26</u> ⁽¹⁾

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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
 October 1, 2025 through November 30, 2025

CORE Services					
Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 61	Italy	CORE Services	2024 Italy Tax Return	10/08/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 63	Italy	CORE Services	2024 Italy Tax Return	10/08/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 62	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 62	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 38	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 44	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations (October)	10/22/25	\$ 450.00 ⁽¹⁾
Taxpayer 41	Italy	CORE Services	2024 Italy Tax Return	10/22/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation (September)	10/29/25	\$ 546.20 ⁽¹⁾
Taxpayer 26	India	CORE Services	2025 India Income Tax Return	10/29/25	\$ 836.45 ⁽¹⁾
Taxpayer 19	India	CORE Services	2025 India Income Tax Return	10/29/25	\$ 836.45 ⁽¹⁾
Taxpayer 64	United States	CORE Services	2024 Report of Foreign Bank and Financial Accounts (FBAR)	10/31/25	\$ 400.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Professional (September)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Professional (October)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Lexicon Payments (September)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Lexicon Payments (October)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 60	Brazil	CORE Services	2025 Brazil Departure tax Briefing meeting	11/12/25	\$ 500.00 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2018 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2019 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2020 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2021 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2022 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2024 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 67	United States	CORE Services	2024 Tax equalization calculation	11/16/25	\$ 575.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (May)	11/18/25	\$ 175.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (June)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (August)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (July)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 34	Mexico	CORE Services	2025 Mexico Tax de-registration	11/20/25	\$ 580.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Amend monthly tax filing (May)	11/20/25	\$ 175.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Amend monthly tax filing (July)	11/20/25	\$ 175.00 ⁽¹⁾
Taxpayer 7	Mexico	CORE Services	2025 Mexico Arrival Meeting	11/20/25	\$ 530.00 ⁽¹⁾
Taxpayer 60	Mexico	CORE Services	2025 Mexico Arrival Meeting	11/20/25	\$ 530.00 ⁽¹⁾
Taxpayer 24	Mexico	CORE Services	2025 Mexico Tax de-registration	11/20/25	\$ 580.00 ⁽¹⁾
Taxpayer 64	United States	CORE Services	2024 Federal tax return and Michigan Tax return	11/21/25	\$ 1,175.00 ⁽¹⁾
Taxpayer 24	Mexico	CORE Services	2025 Mexico Tax de-registration	11/21/25	\$ 580.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations (November 2025)	11/24/25	\$ 450.00 ⁽¹⁾
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation (October)	11/28/25	\$ 547.02 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2023 Poland Reconciliation calculation	11/28/25	\$ 456.76 ⁽¹⁾
Subtotal CORE Services					\$ 23,405.56

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 65	United States	Permanent Transfer	Pre-Departure Services	10/31/25	\$ 2,750.00
Taxpayer 66	United States	Permanent Transfer	Pre-Departure Services	10/31/25	\$ 2,750.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Subtotal Global Mobility Support Services					\$ 31,900.00
Total Global Mobility Services - Fixed Fees					\$ 55,305.56 ⁽²⁾

⁽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⁾ 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
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Kelly Reblin	10/10/25	.3 Summarized, as of 10/10, findings on the impact of the bankruptcy proceedings on Marelli issued retention awards in order to send to core tax team for final review / issuance to a certain Marelli professional	0.3	\$ 650	\$ 195.00
Kelly Reblin	10/10/25	3.9 Prepared, as of 10/10, a formal memo, including all related findings, on the impact of the bankruptcy proceedings on Marelli issued retention awards to send to KPMG GMS team.	3.9	\$ 650	\$ 2,535.00
Kelly Reblin	10/10/25	3.9 Analyzed, as of 10/10, Chapter 11 bankruptcy implications for retention awards issued by Marelli in order to provide comments to KPMG GMS team.	3.9	\$ 650	\$ 2,535.00
Michael Zhou	10/14/25	2.1 Call with Taxpayer 52 to address questions regarding completing her tax organizer which is required to ensure tax return to ensure accuracy	2.1	\$ 410	\$ 861.00
Kelly Reblin	10/16/25	1.3 Analyzed, as of 10/16, the Section 83, including related stock agreement items, in order to provide comments to A. Dudek and S. Thursam (KPMG)	1.3	\$ 650	\$ 845.00
Kelly Reblin	10/22/25	1.3 Conducted, as of 10/22, rescission analysis to evaluate the impact of Marelli's bankruptcy on retention awards requested by a Marelli professional	1.3	\$ 650	\$ 812.50
Terry Richardson	10/23/25	1.5 Partner review, as of 10/23, of information regarding stock subscription provided by Marelli in order to analyze stock compensation items (including related tax / regulatory considerations) as well as follow up on equity treatment in bankruptcy proceedings for the Taxpayer 22.	1.5	\$ 760	\$ 1,140.00
Kelly Reblin	10/29/25	3.8 Analyzed, as of 10/29, Marelli's treatment of stock agreements to prepare / deliver an email summarizing key findings to KPMG GMS team.	3.8	\$ 650	\$ 2,437.50
Kelly Reblin	10/31/25	1.5 Performed research / analysis of abandonment items for securities, concurrently updated the same, in order to respond to related requests from a certain Marelli professional.	1.5	\$ 650	\$ 975.00
Michael Zhou	11/16/25	1.1 Senior Associate review, as of 11/16, of the year-end calculation for Marelli which is required in order to properly report taxable income for the employer / calculate appropriate taxes owed for the employee	1.1	\$ 410	\$ 451.00
Michael Zhou	11/23/25	0.8 Updated, as of 11/23, the 2024 IRS tax notice for Taxpayer 21 in order to send for filing	0.8	\$ 410	\$ 328.00
Total Global Mobility Services - Hourly based			<u>21.4</u>		<u>\$ 13,115.00</u>

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/02/25	0.4 Prepared Schedule 2 to be included in KPMG Supplemental Declaration.	0.4	\$ 438	\$ 175.20
Wendy Shaffer	10/06/25	0.1 Finalized initial draft of Marelli Supplemental Declaration and related Schedules and 0.1 drafted email to Y. Kukoyi (KPMG) to request review/sign-off of same.	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/09/25	0.1 Drafted follow-up email to S. Xu (KPMG) to request outstanding data required to finalized Marelli Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/10/25	0.1 Drafted email to H. Kupsky (K&E) to provide draft of KPMG Supplemental Declaration related to updated PII List for filing and service.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/10/25	0.1 Drafted follow-up email to J. Roberts (OGC) regarding go forward to include additional disclosure in the Marelli Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/15/25	0.1 Drafted email to Y. Kukoyi (KPMG) to provide updated version of KPMG's 2nd Supplemental Declaration for review/sign-off prior to filing.	0.1	\$ 438	\$ 43.80
Yinka Kukoyi	10/15/25	0.3 Partner review, as of 10/15, of the supplemental declaration for Marelli	0.3	\$ 1,432	\$ 429.60
Wendy Shaffer	10/15/25	0.8 Updates to Marelli 2nd Supplemental Declaration with regards to comments received from H. Kupsky (K&E).	0.8	\$ 438	\$ 350.40
Wendy Shaffer	10/16/25	0.1 Drafted email to H. Kupsky (K&E) to send final draft of KPMG's Supplemental Declaration, related to the updated Parties in Interested list provided by Debtors' counsel, for filing and service.	0.1	\$ 438	\$ 43.80
Total Retention Services			<u>2.2</u>		<u>\$ 1,261.80</u>

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/02/25	2.3 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	2.3	\$ 323	\$ 742.90
Ana Simunovic	10/02/25	.9 Updated exhibit C3 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.9	\$ 323	\$ 290.70
Ana Simunovic	10/02/25	.7 Updated exhibit C5 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/02/25	.5 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/02/25	0.2 Email communication with B. Gheberta (KPMG) to request fixed fee items for the month of September for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/02/25	0.2 Email communication with S. Thursam (KPMG) to request outstanding information to be included in KPMG's 2nd monthly fee statement for the month of September.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/02/25	.1 Updated exhibit C4 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/03/25	2.2 Begin to prepare Narrative for the second monthly application for Marelli.	2.2	\$ 323	\$ 710.60
Ana Simunovic	10/03/25	0.6 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/3.	0.6	\$ 323	\$ 193.80
Ana Simunovic	10/03/25	0.3 Continued, as of 10/3, to prepare narrative for the 2nd monthly fee application for Marelli	0.3	\$ 323	\$ 96.90
Ana Simunovic	10/06/25	2.7 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/6.	2.7	\$ 323	\$ 872.10
Ana Simunovic	10/06/25	0.7 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/6.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/07/25	1.3 Updated exhibit C5 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/7.	1.3	\$ 323	\$ 419.90
Ana Simunovic	10/07/25	0.6 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/7.	0.6	\$ 323	\$ 193.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/07/25	.4 Call with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 2nd monthly fee statement.	0.4	\$ 323	\$ 129.20
Wendy Shaffer	10/08/25	0.7 Performed Associate Director review of exhibit C1 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments.	0.7	\$ 438	\$ 306.60
Ana Simunovic	10/08/25	0.7 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/8.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/08/25	.6 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/8.	0.6	\$ 323	\$ 193.80
Wendy Shaffer	10/08/25	0.3 Performed Associate Director review of exhibit C5 of Marelli 2nd monthly fee application; 0.1 Performed Associate Director review of exhibits A/B of Marelli 2nd monthly fee application.	0.4	\$ 438	\$ 175.20
Wendy Shaffer	10/08/25	0.2 Performed Associate Director review of exhibit C2 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments.	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/08/25	0.2 Performed Associate Director review of exhibit C3 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/08/25	0.1 Performed Associate Director review of exhibit C4 of Marelli 2nd monthly fee application.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/09/25	.7 Updated exhibit C1 through C5 for the 2nd monthly fee statement for Marelli, per comments provided by W. Shaffer (KPMG)	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/09/25	0.3 Performed Associate Director review of revised version of Marelli 2nd monthly fee statement including providing approval to send to Partners/team leads for review.	0.3	\$ 438	\$ 131.40
Ana Simunovic	10/10/25	.4 Call with B. Gheberta (KPMG) to discuss outstanding data from KPMG France required for KPMG's 2nd monthly fee statement.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/10/25	0.4 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/10.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/10/25	0.2 Email communication with B. Gheberta (KPMG) regarding outstanding data from KPMG France to be included into 2nd fee application for Marelli.	0.2	\$ 323	\$ 64.60

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/10/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data to be included into 2nd fee application for GMS for Marelli.	0.2	\$ 323	\$ 64.60
Wendy Shaffer	10/10/25	0.1 Communication with A. Simunovic (KPMG) regarding KPMG France services to be included in Marelli 2nd monthly fee statement.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/13/25	1.8 Updated exhibits C1 through C5 to include data received from KPMG professionals as of 10/13.	1.8	\$ 323	\$ 581.40
Ana Simunovic	10/13/25	0.5 Finalized exhibits, as of 10/13, in order to send to KPMG team leads for their review/approval.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/13/25	0.2 Email communication with M. Day (KPMG) regarding time details to be included in the 2nd monthly fee application from KPMG Slovakia.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/13/25	0.2 Email communication with V. Magsisi (KPMG) to inquire about the scope of services provided to be included in the narrative for the 2nd monthly fee application.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/13/25	0.1 Email communication with KPMG team leads to provide final version of Marelli 2nd monthly fee application exhibits for their review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/14/25	.8 Continued, as of 10/14, to prepare Narrative for the 2nd monthly application for Marelli.	0.8	\$ 323	\$ 258.40
Ana Simunovic	10/14/25	0.4 Updated exhibits C1 / C3, per email communication received from KPMG leads to include their comments.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/14/25	0.3 Call, as of 10/14, with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 2nd monthly fee statement.	0.3	\$ 323	\$ 96.90
Ana Simunovic	10/14/25	0.2 Email communication with L. Ng (KPMG) regarding outstanding data to be included in the narrative for the 2nd monthly fee statement.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/14/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data required for KPMG's 2nd monthly fee statement.	0.2	\$ 323	\$ 64.60
Wendy Shaffer	10/15/25	0.8 Performed Associate Director review of Marelli 2nd monthly fee application finalized exhibits, Narrative and Certification prior to sending for partner review/sign-off.	0.8	\$ 438	\$ 350.40
Ana Simunovic	10/14/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him exhibits for the 2nd fee statement for Partner review.	0.1	\$ 323	\$ 32.30

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/14/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him narrative for the 2nd fee statement for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/15/25	0.6 Updated, concurrently finalized narrative for Marelli bankruptcy matter in order to send to W. Shaffer (KPMG) for review/approval.	0.6	\$ 323	\$ 193.80
Ana Simunovic	10/15/25	0.5 Finalized (PDF) KPMG Marelli 2nd monthly fee application in preparation for filing and service.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/15/25	0.2 Email communication with M. Young (Kirkland) to provide the 2nd monthly fee application for filing	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/15/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him final deliverable for the 2nd fee statement for Marelli for Partner review.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	10/15/25	0.1 Performed Associate Director review of finalized (PFD) version of Marelli 2nd monthly fee application documents prior to filing.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/17/25	0.2 Email communication with M. Young (Kirkland) to inquire about the filing of the 2nd monthly fee application for Marelli	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/20/25	.7 Updated 2nd monthly fee application for Marelli to incorporate comments received from K&E.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/20/25	0.1 Performed Associate Director review of changes to Marelli 2nd monthly fee application based on changes requested by H. Kupsky (K&E) on 10/20/25 and 0.1 communication via email / call with A. Simunovic (KPMG related to same).	0.2	\$ 438	\$ 87.60
Ana Simunovic	10/20/25	.1 Email communication with Y. Kukoyi (KPMG) to provide comments from K&E regarding filing of KPMG's 2nd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/20/25	.1 Follow up email communication with M. Young (K&E) to inquire about filing KPMG's 2nd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/21/25	.1 Email communication with Y. Kukoyi (KPMG) to inform him that KPMG's 2nd monthly fee application was filed on the docket and provide related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/22/25	1.4 Began to prepare 1st interim fee application for Marelli	1.4	\$ 323	\$ 452.20
Ana Simunovic	10/23/25	2.7 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 10/23.	2.7	\$ 323	\$ 872.10

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/28/25	.8 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 10/28	0.8	\$ 323	\$ 258.40
Ana Simunovic	10/29/25	.7 Finalized 1st interim fee application in preparation to send for filing and service.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/29/25	0.2 Performed initial review of Marelli 1st Interim application, concurrently drafted review comments to provide to A. Simunovic (KPMG).	0.2	\$ 438	\$ 87.60
Ana Simunovic	10/29/25	0.1 Email communication with M. Young (K&E) to provide the 1st interim fee application for filing/service.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/29/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him the 1st interim fee application for his review.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	10/30/25	0.2 Performed Associate Director review, concurrently revise latest version of the Marelli 1st interim fee application prepared by A. Simunovic (KPMG) prior to partner review.	0.2	\$ 438	\$ 87.60
Ana Simunovic	11/04/25	.1 Email communication with H. Kupsky (K&E) to inquire about filing a combined fee statement for October and November for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/04/25	0.2 Email communication with Y. Kukoyi and J. Recard (KPMG) to advise regarding approach and approval to file a combined fee statement for October and November for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/04/25	0.1 Email communication with Y. Kukoyi (KPMG) regarding filing of KPMG's 1st interim fee application and provide related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/10/25	0.7 Updated exhibit C5 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/10.	0.7	\$ 323	\$ 226.10
Ana Simunovic	11/10/25	.2 Email communication with S. Thursam (KPMG) to confirm receipt of funds for the First Fee Application and to respond to his inquiry regarding the objection deadline for the First Interim Fee Statement for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/11/25	.2 Email communication with H. Kupsky (K&E) to inquire about filing the CNO for KPMG's 2nd Monthly Fee Statement	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/13/25	0.9 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/13	0.9	\$ 323	\$ 290.70

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	11/17/25	0.3 Email communication with D. Taylor, S. Thursam and J. Lobato (KPMG) to request missing information in order to finalize the request for invoice creation for the 2nd monthly fee application for Marelli	0.3	\$ 323	\$ 96.90
Ana Simunovic	11/20/25	1.1 Updated exhibit C4 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/20	1.1	\$ 323	\$ 355.30
Ana Simunovic	11/24/25	0.2 Email communication with J. Fletcher (K&E) to inquire about the payment of the 2nd monthly fee application for Marelli;	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/24/25	0.2 Email communication with M. Young (K&E) to send comments to the proposed order for the 1st interim fee application for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/24/25	0.1 Email communication with M. Young (K&E) to inquire about the filing of the CNO for the 1st interim fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/26/25	0.2 Email communication with M. Hamilton (Alvarez & Marsal) regarding the payment to be received for KPMG's 1st interim fee statement.	0.2	\$ 323	\$ 64.60
Total Fee Application Preparation Services			<u>38.2</u>		<u>\$ 12,741.10</u>

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Out of Pocket Expenses

October 1, 2025 through November 30, 2025

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

EXHIBIT D1

Case No. 25-11034
Detail of Out of Pocket Expenses
October 1, 2025 through November 30, 2025

Name	Date	Description	Amount
		Air Fare Subtotal	<u><u>\$0.00</u></u>
		Lodging Subtotal	<u><u>\$0.00</u></u>
		Meals Subtotal	<u><u>\$0.00</u></u>
		Total Ground Transportation	<u><u>\$0.00</u></u>
		Miscellaneous Subtotal	<u><u>\$0.00</u></u>
		Total Out of Pocket Expenses	<u><u><u>\$0.00</u></u></u>

**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)
))

**DECLARATION PURSUANT TO RULE 2016-2 OF THE
LOCAL RULES OF BANKRUPTCY PROCEDURE FOR THE
UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE**

I, Olayinka Kukoyi, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated August 4, 2025, KPMG was retained to perform tax compliance and tax consulting services for the above captioned debtors and debtors in possession (the “Debtors”). I submit this Declaration in conjunction with KPMG’s application, dated December 19, 2025 (the “Application”) for KPMG’s third monthly fee application for compensation and allowance of expenses for the period October 1, 2025 through November 30, 2025.
3. I have personally performed some of the services rendered by KPMG to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the professionals of KPMG.

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.

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 19th day of December, 2025.

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

EXHIBIT B

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Hours and Discounted Fees Incurred by Category
October 1, 2025 through November 30, 2025

Category	Exhibit	Total Billed Hours	Total Fees Requested
Debt Restructuring Services	C1	31.5	\$ 38,917.26 ⁽¹⁾
Global Mobility Services - Fixed Fees	C2	-	\$ 55,305.56 ⁽²⁾
Global Mobility Services - Hourly	C3	21.4	\$ 13,115.00
Retention Services	C4	2.2	\$ 1,261.80
Fee Application Preparation Services	C5	38.2	\$ 12,741.10
Total		93.3	\$ 121,340.71

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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].

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	10/07/25	.5 Call on 10/7 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, Y. Kukoyi, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process	0.5	\$ 1,343	\$ 671.50
Yinka Kukoyi	10/07/25	.5 Call on 10/7 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, Y. Kukoyi, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process	0.5	\$ 1,432	\$ 716.00
Serena Xu	10/08/25	6 Email communication with KPMG's Accounting Advisory Team regarding potential assistance needed for accounting purposes, as requested by Marelli and K&E.	0.6	\$ 1,343	\$ 805.80
Serena Xu	10/14/25	0.8 Prepared comments, as of 10/14, on E&Y's information request list for submission to their team via email.	0.8	\$ 1,343	\$ 1,074.40
Serena Xu	10/14/25	1.2 Compile, concurrently summarized information required to respond to E&Y's request regarding tax considerations for the emergence transaction steps.	1.2	\$ 1,343	\$ 1,611.60
Serena Xu	10/16/25	.9 Analyzed, as of 10/16, KPMG Japan's comments related to EY's info request in order to update responses for Marelli.	0.9	\$ 1,343	\$ 1,208.70
Serena Xu	10/17/25	.8 Email communication with a certain Marelli professional to share KPMG's comments on information request list for Marelli	0.8	\$ 1,343	\$ 1,074.40
Linda Ng	10/28/25	(.5) Call with L. Ng (KPMG); R. Clarke (EY); P. Fox (SVP); N. Warther (K&E); A. Sexton (K&E); B. Morris, S. DeMezzo, and Z. Wittenberg (Akin Gump) to discuss the current step plan and potential Marelli business transaction	0.5	\$ 1,386	\$ 693.00
Linda Ng	11/04/25	0.5 Call, as of 11/4, with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/04/25	0.5 Call, as of 11/4, with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps on Marelli restructuring tax process.	0.5	\$ 1,343	\$ 671.50

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	11/05/25	.8 Email communication with KPMG Japan / KPMG Germany regarding details related to new DIP fundings for Marelli	0.8	\$ 1,343	\$ 1,074.40
Sonia Stricker	11/06/25	0.5 Discussion with O. Heinsen and S. Stricker (KPMG Germany) regarding German tax implications of making Marelli Germany the borrower for the new incremental facility instead of the current US entity.	0.5	\$ 621	\$ 310.43
Oliver Heinsen	11/06/25	0.5 Discussion with O. Heinsen and S. Stricker (KPMG Germany) regarding German tax implications of making Marelli Germany the borrower for the new incremental facility instead of the current US entity.	0.5	\$ 982	\$ 491.01
Serena Xu	11/06/25	(0.6) Address inquiries posed by KPMG Japan regarding assumptions related to the new DIP funding for Marelli	0.6	\$ 1,343	\$ 805.80
Serena Xu	11/06/25	(0.7) Review, concurrently address KPMG Germany's inquiries regarding assumptions related to the new DIP funding for Marelli	0.7	\$ 1,343	\$ 940.10
Oliver Heinsen	11/07/25	0.1 Email communication with S. Xu (KPMG US) to provide comments on German tax implications of Marelli Germany as borrower for new incremental facility instead of current US entity.	0.1	\$ 982	\$ 98.20
Serena Xu	11/07/25	2.6 Analyzing, as of 11/7, existing lender profiles on the current DIP facilities to provide such information to KPMG Japan / KPMG Germany for local tax analysis.	2.6	\$ 1,343	\$ 3,491.80
Linda Ng	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,386	\$ 693.00
Oliver Heinsen	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 982	\$ 491.01
Sonia Stricker	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 621	\$ 310.43
Serena Xu	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,343	\$ 671.50
Dylan Taylor	11/11/25	.5 Call with L. Ng, D. Taylor, S. Xu, O. Heinsen, and S. Stricker (KPMG) to discuss the potential DIP financing borrowing from Germany.	0.5	\$ 1,122	\$ 561.00

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Linda Ng	11/11/25	0.5 Call on 11/11/25 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/11/25	0.5 Call on 11/11/25 with R. Clark. G. Iluita (E&Y UK), certain Marelli professional, L. Ng, S. Xu (KPMG US), B. Morris (Akin), A. Sexton, N. Warther (K&E) and P. Fox (SVP) regarding next steps related to Marelli restructuring tax process	0.5	\$ 1,343	\$ 671.50
Serena Xu	11/11/25	(0.6) Call with G. Iluita (E&Y) to discuss Japan - US treaty application with regarding to existing Japan / US I/C.	0.6	\$ 1,343	\$ 805.80
Serena Xu	11/11/25	1.1 Analyzing, as of 11/11, final I/C agreement to confirm the stated interest rate / fee arrangements do not raise adverse US tax consequences.	1.1	\$ 1,343	\$ 1,477.30
Oliver Heinsen	11/12/25	0.3 Email communication with S. Stricker (KPMG Germany) to discuss information received on call with KPMG US dated November 11, 2025.	0.3	\$ 982	\$ 294.61
Serena Xu	11/17/25	.8 Email communication with O. Heinsen (KPMG Germany) regarding potential German tax implications on DIP financing through Marelli Germany	0.8	\$ 1,343	\$ 1,074.40
Mark Hoffenberg	11/18/25	(1.0) Analyzed, as of 11/18, the change in interest rate on intercompany to determine if US entity can remain agent for borrower.	1.0	\$ 1,615	\$ 1,615.00
Mark Hoffenberg	11/19/25	(1.0) Analyzed, as of 11/19, the section 245A / CFC pledge items to determine whether adverse tax consequences would arise from pledging 100% of the stock of foreign subsidiaries	1.0	\$ 1,615	\$ 1,615.00
Linda Ng	11/20/25	.5 Call with L. Ng, and S. Xu (KPMG) and certain Marelli professionals to discuss tranche B intercompany facility interest arrangement and potential DIP upsizing tax structure.	0.5	\$ 1,386	\$ 693.00
Serena Xu	11/20/25	.5 Call with L. Ng, and S. Xu (KPMG) and certain Marelli professionals to discuss tranche B intercompany facility interest arrangement and potential DIP upsizing tax structure.	0.5	\$ 1,343	\$ 671.50
Serena Xu	11/20/25	(0.8) Analyzing, as of 11/20, the Tranche B intercompany agreement in order to provide comments to Marelli	0.8	\$ 1,343	\$ 1,074.40

EXHIBIT C1

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Debt Restructuring Services
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Serena Xu	11/20/25	(0.9) Managing Director review, as of 11/20, of the draft potential DIP upsizing transaction steps, concurrently drafted comments.	0.9	\$ 1,343	\$ 1,208.70
Jenny Huang	11/20/25	1.8 Updated, as of 11/20, the structure deck to include Germany DIP financing / repayment to Japan parent as well as allocation of remaining funds to the cash pool.	1.8	\$ 519	\$ 934.20
Dylan Taylor	11/21/25	(1.3) Manager review, as of 11/21, of the structure deck showing DIP funding alternative, concurrently updating the same	1.3	\$ 1,122	\$ 1,458.60
Serena Xu	11/25/25	1.6 Analyzed, as of 11/25, the transaction step plans prepared by E&Y to provide comments related to the same.	1.6	\$ 1,343	\$ 2,148.80
Oliver Heinsen	11/26/25	0.7 Partner review, as of 11/26, of the slide deck provided by D. Taylor (KPMG US)	0.7	\$ 982	\$ 687.42
Serena Xu	11/26/25	1.2 Continued, as of 11/26, to analyze the transaction step plans prepared by E&Y to provide comments related to the same.	1.2	\$ 1,343	\$ 1,611.60
Oliver Heinsen	11/27/25	0.6 Preparation of comments regarding the slide deck provided by D. Taylor (KPMG US) on November 26, 2025	0.6	\$ 982	\$ 589.22
Sonia Stricker	11/27/25	.7 Performed Manager review of the slide deck provided by D. Taylor (KPMG US) prior to sending updated version to O. Heinsen (KPMG Germany) for his review.	0.7	\$ 621	\$ 434.61
Total Debt Restructuring Services			<u>31.5</u>		<u>\$ 38,917.26</u> ⁽¹⁾

⁽¹⁾ Fees for services performed by KPMG Foreign Member Firms in this third monthly fee statement were calculated using a (i) EUR to USD conversion rate of 1.15942, as of November 30, 2025 (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
 October 1, 2025 through November 30, 2025

CORE Services					
Taxpayer Number	Country	Category	Fixed fee services	Date Completed	Fee Amount
Taxpayer 61	Italy	CORE Services	2024 Italy Tax Return	10/08/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 63	Italy	CORE Services	2024 Italy Tax Return	10/08/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 62	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 62	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 38	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 44	Italy	CORE Services	2024 Italy Tax Return	10/21/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations (October)	10/22/25	\$ 450.00 ⁽¹⁾
Taxpayer 41	Italy	CORE Services	2024 Italy Tax Return	10/22/25	\$ 1,171.01 ⁽¹⁾
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation (September)	10/29/25	\$ 546.20 ⁽¹⁾
Taxpayer 26	India	CORE Services	2025 India Income Tax Return	10/29/25	\$ 836.45 ⁽¹⁾
Taxpayer 19	India	CORE Services	2025 India Income Tax Return	10/29/25	\$ 836.45 ⁽¹⁾
Taxpayer 64	United States	CORE Services	2024 Report of Foreign Bank and Financial Accounts (FBAR)	10/31/25	\$ 400.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Professional (September)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Professional (October)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Lexicon Payments (September)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Brazil Monthly tax calculation - Lexicon Payments (October)	11/07/25	\$ 330.00 ⁽¹⁾
Taxpayer 60	Brazil	CORE Services	2025 Brazil Departure tax Briefing meeting	11/12/25	\$ 500.00 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2018 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2019 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2020 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2021 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2022 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2024 Poland Tax Equalization calculation	11/13/25	\$ 456.76 ⁽¹⁾
Taxpayer 67	United States	CORE Services	2024 Tax equalization calculation	11/16/25	\$ 575.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (May)	11/18/25	\$ 175.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (June)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (August)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Monthly tax calculation (July)	11/20/25	\$ 350.00 ⁽¹⁾
Taxpayer 34	Mexico	CORE Services	2025 Mexico Tax de-registration	11/20/25	\$ 580.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Amend monthly tax filing (May)	11/20/25	\$ 175.00 ⁽¹⁾
Taxpayer 64	Mexico	CORE Services	2025 Mexico Amend monthly tax filing (July)	11/20/25	\$ 175.00 ⁽¹⁾
Taxpayer 7	Mexico	CORE Services	2025 Mexico Arrival Meeting	11/20/25	\$ 530.00 ⁽¹⁾
Taxpayer 60	Mexico	CORE Services	2025 Mexico Arrival Meeting	11/20/25	\$ 530.00 ⁽¹⁾
Taxpayer 24	Mexico	CORE Services	2025 Mexico Tax de-registration	11/20/25	\$ 580.00 ⁽¹⁾
Taxpayer 64	United States	CORE Services	2024 Federal tax return and Michigan Tax return	11/21/25	\$ 1,175.00 ⁽¹⁾
Taxpayer 24	Mexico	CORE Services	2025 Mexico Tax de-registration	11/21/25	\$ 580.00 ⁽¹⁾
Taxpayer 53	Brazil	CORE Services	2025 Monthly shadow payroll calculations (November 2025)	11/24/25	\$ 450.00 ⁽¹⁾
Taxpayer 2	Poland	CORE Services	2025 Poland Monthly tax calculation (October)	11/28/25	\$ 547.02 ⁽¹⁾
Taxpayer 55	Poland	CORE Services	2023 Poland Reconciliation calculation	11/28/25	\$ 456.76 ⁽¹⁾
Subtotal CORE Services					\$ 23,405.56

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - October 2025	10/31/25	\$ 300.00
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - October 2025	10/31/25	\$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 65	United States	Permanent Transfer	Pre-Departure Services	10/31/25	\$ 2,750.00
Taxpayer 66	United States	Permanent Transfer	Pre-Departure Services	10/31/25	\$ 2,750.00
Taxpayer 1	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 2	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 3	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 4	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 5	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 6	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 7	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 8	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 9	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 10	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 11	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 12	United States	Extended Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 13	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 14	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 15	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 16	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 17	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 18	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 19	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 20	United States	Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 21	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 22	United States	Business Traveler	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 23	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 24	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 25	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 26	United States	Short Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 27	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 28	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 29	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 30	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 31	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 32	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 33	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 34	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 35	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 36	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 37	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 38	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 39	United States	Short Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 40	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 41	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 42	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Taxpayer 43	United States	Long Term Assignment	Global Mobility Support - November 2025	11/30/25	\$ 300.00

EXHIBIT C2

MARELLI AUTOMOTIVE LIGHTING USA LLC
Case No. 25-11034
 Global Mobility Services - Fixed Fees
 October 1, 2025 through November 30, 2025

Global Mobility Support Services					
Taxpayer Number	Country	Category	Fixed Fee services	Date Completed	Fee Amount
Taxpayer 44	United States	Permanent Transfer	Global Mobility Support - November 2025	11/30/25	\$ 300.00
Subtotal Global Mobility Support Services					\$ 31,900.00
Total Global Mobility Services - Fixed Fees					\$ 55,305.56 ⁽²⁾

⁽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⁾ 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
 October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Kelly Reblin	10/10/25	.3 Summarized, as of 10/10, findings on the impact of the bankruptcy proceedings on Marelli issued retention awards in order to send to core tax team for final review / issuance to a certain Marelli professional	0.3	\$ 650	\$ 195.00
Kelly Reblin	10/10/25	3.9 Prepared, as of 10/10, a formal memo, including all related findings, on the impact of the bankruptcy proceedings on Marelli issued retention awards to send to KPMG GMS team.	3.9	\$ 650	\$ 2,535.00
Kelly Reblin	10/10/25	3.9 Analyzed, as of 10/10, Chapter 11 bankruptcy implications for retention awards issued by Marelli in order to provide comments to KPMG GMS team.	3.9	\$ 650	\$ 2,535.00
Michael Zhou	10/14/25	2.1 Call with Taxpayer 52 to address questions regarding completing her tax organizer which is required to ensure tax return to ensure accuracy	2.1	\$ 410	\$ 861.00
Kelly Reblin	10/16/25	1.3 Analyzed, as of 10/16, the Section 83, including related stock agreement items, in order to provide comments to A. Dudek and S. Thursam (KPMG)	1.3	\$ 650	\$ 845.00
Kelly Reblin	10/22/25	1.3 Conducted, as of 10/22, rescission analysis to evaluate the impact of Marelli's bankruptcy on retention awards requested by a Marelli professional	1.3	\$ 650	\$ 812.50
Terry Richardson	10/23/25	1.5 Partner review, as of 10/23, of information regarding stock subscription provided by Marelli in order to analyze stock compensation items (including related tax / regulatory considerations) as well as follow up on equity treatment in bankruptcy proceedings for the Taxpayer 22.	1.5	\$ 760	\$ 1,140.00
Kelly Reblin	10/29/25	3.8 Analyzed, as of 10/29, Marelli's treatment of stock agreements to prepare / deliver an email summarizing key findings to KPMG GMS team.	3.8	\$ 650	\$ 2,437.50
Kelly Reblin	10/31/25	1.5 Performed research / analysis of abandonment items for securities, concurrently updated the same, in order to respond to related requests from a certain Marelli professional.	1.5	\$ 650	\$ 975.00
Michael Zhou	11/16/25	1.1 Senior Associate review, as of 11/16, of the year-end calculation for Marelli which is required in order to properly report taxable income for the employer / calculate appropriate taxes owed for the employee	1.1	\$ 410	\$ 451.00
Michael Zhou	11/23/25	0.8 Updated, as of 11/23, the 2024 IRS tax notice for Taxpayer 21 in order to send for filing	0.8	\$ 410	\$ 328.00
Total Global Mobility Services - Hourly based			<u>21.4</u>		<u>\$ 13,115.00</u>

EXHIBIT C4

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Retention Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/02/25	0.4 Prepared Schedule 2 to be included in KPMG Supplemental Declaration.	0.4	\$ 438	\$ 175.20
Wendy Shaffer	10/06/25	0.1 Finalized initial draft of Marelli Supplemental Declaration and related Schedules and 0.1 drafted email to Y. Kukoyi (KPMG) to request review/sign-off of same.	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/09/25	0.1 Drafted follow-up email to S. Xu (KPMG) to request outstanding data required to finalized Marelli Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/10/25	0.1 Drafted email to H. Kupsky (K&E) to provide draft of KPMG Supplemental Declaration related to updated PII List for filing and service.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/10/25	0.1 Drafted follow-up email to J. Roberts (OGC) regarding go forward to include additional disclosure in the Marelli Supplemental Declaration.	0.1	\$ 438	\$ 43.80
Wendy Shaffer	10/15/25	0.1 Drafted email to Y. Kukoyi (KPMG) to provide updated version of KPMG's 2nd Supplemental Declaration for review/sign-off prior to filing.	0.1	\$ 438	\$ 43.80
Yinka Kukoyi	10/15/25	0.3 Partner review, as of 10/15, of the supplemental declaration for Marelli	0.3	\$ 1,432	\$ 429.60
Wendy Shaffer	10/15/25	0.8 Updates to Marelli 2nd Supplemental Declaration with regards to comments received from H. Kupsky (K&E).	0.8	\$ 438	\$ 350.40
Wendy Shaffer	10/16/25	0.1 Drafted email to H. Kupsky (K&E) to send final draft of KPMG's Supplemental Declaration, related to the updated Parties in Interested list provided by Debtors' counsel, for filing and service.	0.1	\$ 438	\$ 43.80
Total Retention Services			<u>2.2</u>		<u>\$ 1,261.80</u>

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/02/25	2.3 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	2.3	\$ 323	\$ 742.90
Ana Simunovic	10/02/25	.9 Updated exhibit C3 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.9	\$ 323	\$ 290.70
Ana Simunovic	10/02/25	.7 Updated exhibit C5 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/02/25	.5 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/02/25	0.2 Email communication with B. Gheberta (KPMG) to request fixed fee items for the month of September for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/02/25	0.2 Email communication with S. Thursam (KPMG) to request outstanding information to be included in KPMG's 2nd monthly fee statement for the month of September.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/02/25	.1 Updated exhibit C4 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/2.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/03/25	2.2 Begin to prepare Narrative for the second monthly application for Marelli.	2.2	\$ 323	\$ 710.60
Ana Simunovic	10/03/25	0.6 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/3.	0.6	\$ 323	\$ 193.80
Ana Simunovic	10/03/25	0.3 Continued, as of 10/3, to prepare narrative for the 2nd monthly fee application for Marelli	0.3	\$ 323	\$ 96.90
Ana Simunovic	10/06/25	2.7 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/6.	2.7	\$ 323	\$ 872.10
Ana Simunovic	10/06/25	0.7 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/6.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/07/25	1.3 Updated exhibit C5 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/7.	1.3	\$ 323	\$ 419.90
Ana Simunovic	10/07/25	0.6 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/7.	0.6	\$ 323	\$ 193.80

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/07/25	.4 Call with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 2nd monthly fee statement.	0.4	\$ 323	\$ 129.20
Wendy Shaffer	10/08/25	0.7 Performed Associate Director review of exhibit C1 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments.	0.7	\$ 438	\$ 306.60
Ana Simunovic	10/08/25	0.7 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/8.	0.7	\$ 323	\$ 226.10
Ana Simunovic	10/08/25	.6 Updated exhibit C1 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/8.	0.6	\$ 323	\$ 193.80
Wendy Shaffer	10/08/25	0.3 Performed Associate Director review of exhibit C5 of Marelli 2nd monthly fee application; 0.1 Performed Associate Director review of exhibits A/B of Marelli 2nd monthly fee application.	0.4	\$ 438	\$ 175.20
Wendy Shaffer	10/08/25	0.2 Performed Associate Director review of exhibit C2 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments.	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/08/25	0.2 Performed Associate Director review of exhibit C3 of Marelli 2nd monthly fee application, as required in advance of filing, concurrently drafted review comments	0.2	\$ 438	\$ 87.60
Wendy Shaffer	10/08/25	0.1 Performed Associate Director review of exhibit C4 of Marelli 2nd monthly fee application.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/09/25	.7 Updated exhibit C1 through C5 for the 2nd monthly fee statement for Marelli, per comments provided by W. Shaffer (KPMG)	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/09/25	0.3 Performed Associate Director review of revised version of Marelli 2nd monthly fee statement including providing approval to send to Partners/team leads for review.	0.3	\$ 438	\$ 131.40
Ana Simunovic	10/10/25	.4 Call with B. Gheberta (KPMG) to discuss outstanding data from KPMG France required for KPMG's 2nd monthly fee statement.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/10/25	0.4 Updated exhibit C2 of Marelli 2nd monthly fee application to include data received from KPMG professionals as of 10/10.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/10/25	0.2 Email communication with B. Gheberta (KPMG) regarding outstanding data from KPMG France to be included into 2nd fee application for Marelli.	0.2	\$ 323	\$ 64.60

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/10/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data to be included into 2nd fee application for GMS for Marelli.	0.2	\$ 323	\$ 64.60
Wendy Shaffer	10/10/25	0.1 Communication with A. Simunovic (KPMG) regarding KPMG France services to be included in Marelli 2nd monthly fee statement.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/13/25	1.8 Updated exhibits C1 through C5 to include data received from KPMG professionals as of 10/13.	1.8	\$ 323	\$ 581.40
Ana Simunovic	10/13/25	0.5 Finalized exhibits, as of 10/13, in order to send to KPMG team leads for their review/approval.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/13/25	0.2 Email communication with M. Day (KPMG) regarding time details to be included in the 2nd monthly fee application from KPMG Slovakia.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/13/25	0.2 Email communication with V. Magsisi (KPMG) to inquire about the scope of services provided to be included in the narrative for the 2nd monthly fee application.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/13/25	0.1 Email communication with KPMG team leads to provide final version of Marelli 2nd monthly fee application exhibits for their review/approval.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/14/25	.8 Continued, as of 10/14, to prepare Narrative for the 2nd monthly application for Marelli.	0.8	\$ 323	\$ 258.40
Ana Simunovic	10/14/25	0.4 Updated exhibits C1 / C3, per email communication received from KPMG leads to include their comments.	0.4	\$ 323	\$ 129.20
Ana Simunovic	10/14/25	0.3 Call, as of 10/14, with B. Gheberta (KPMG) to discuss outstanding data required for KPMG's 2nd monthly fee statement.	0.3	\$ 323	\$ 96.90
Ana Simunovic	10/14/25	0.2 Email communication with L. Ng (KPMG) regarding outstanding data to be included in the narrative for the 2nd monthly fee statement.	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/14/25	0.2 Email communication with S. Thursam (KPMG) regarding outstanding data required for KPMG's 2nd monthly fee statement.	0.2	\$ 323	\$ 64.60
Wendy Shaffer	10/15/25	0.8 Performed Associate Director review of Marelli 2nd monthly fee application finalized exhibits, Narrative and Certification prior to sending for partner review/sign-off.	0.8	\$ 438	\$ 350.40
Ana Simunovic	10/14/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him exhibits for the 2nd fee statement for Partner review.	0.1	\$ 323	\$ 32.30

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/14/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him narrative for the 2nd fee statement for Partner review.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/15/25	0.6 Updated, concurrently finalized narrative for Marelli bankruptcy matter in order to send to W. Shaffer (KPMG) for review/approval.	0.6	\$ 323	\$ 193.80
Ana Simunovic	10/15/25	0.5 Finalized (PDF) KPMG Marelli 2nd monthly fee application in preparation for filing and service.	0.5	\$ 323	\$ 161.50
Ana Simunovic	10/15/25	0.2 Email communication with M. Young (Kirkland) to provide the 2nd monthly fee application for filing	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/15/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him final deliverable for the 2nd fee statement for Marelli for Partner review.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	10/15/25	0.1 Performed Associate Director review of finalized (PFD) version of Marelli 2nd monthly fee application documents prior to filing.	0.1	\$ 438	\$ 43.80
Ana Simunovic	10/17/25	0.2 Email communication with M. Young (Kirkland) to inquire about the filing of the 2nd monthly fee application for Marelli	0.2	\$ 323	\$ 64.60
Ana Simunovic	10/20/25	.7 Updated 2nd monthly fee application for Marelli to incorporate comments received from K&E.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/20/25	0.1 Performed Associate Director review of changes to Marelli 2nd monthly fee application based on changes requested by H. Kupsky (K&E) on 10/20/25 and 0.1 communication via email / call with A. Simunovic (KPMG related to same).	0.2	\$ 438	\$ 87.60
Ana Simunovic	10/20/25	.1 Email communication with Y. Kukoyi (KPMG) to provide comments from K&E regarding filing of KPMG's 2nd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/20/25	.1 Follow up email communication with M. Young (K&E) to inquire about filing KPMG's 2nd monthly fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/21/25	.1 Email communication with Y. Kukoyi (KPMG) to inform him that KPMG's 2nd monthly fee application was filed on the docket and provide related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/22/25	1.4 Began to prepare 1st interim fee application for Marelli	1.4	\$ 323	\$ 452.20
Ana Simunovic	10/23/25	2.7 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 10/23.	2.7	\$ 323	\$ 872.10

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	10/28/25	.8 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 10/28	0.8	\$ 323	\$ 258.40
Ana Simunovic	10/29/25	.7 Finalized 1st interim fee application in preparation to send for filing and service.	0.7	\$ 323	\$ 226.10
Wendy Shaffer	10/29/25	0.2 Performed initial review of Marelli 1st Interim application, concurrently drafted review comments to provide to A. Simunovic (KPMG).	0.2	\$ 438	\$ 87.60
Ana Simunovic	10/29/25	0.1 Email communication with M. Young (K&E) to provide the 1st interim fee application for filing/service.	0.1	\$ 323	\$ 32.30
Ana Simunovic	10/29/25	0.1 Email communication with Y. Kukoyi (KPMG) to provide him the 1st interim fee application for his review.	0.1	\$ 323	\$ 32.30
Wendy Shaffer	10/30/25	0.2 Performed Associate Director review, concurrently revise latest version of the Marelli 1st interim fee application prepared by A. Simunovic (KPMG) prior to partner review.	0.2	\$ 438	\$ 87.60
Ana Simunovic	11/04/25	.1 Email communication with H. Kupsky (K&E) to inquire about filing a combined fee statement for October and November for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/04/25	0.2 Email communication with Y. Kukoyi and J. Recard (KPMG) to advise regarding approach and approval to file a combined fee statement for October and November for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/04/25	0.1 Email communication with Y. Kukoyi (KPMG) regarding filing of KPMG's 1st interim fee application and provide related objection deadline.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/10/25	0.7 Updated exhibit C5 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/10.	0.7	\$ 323	\$ 226.10
Ana Simunovic	11/10/25	.2 Email communication with S. Thursam (KPMG) to confirm receipt of funds for the First Fee Application and to respond to his inquiry regarding the objection deadline for the First Interim Fee Statement for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/11/25	.2 Email communication with H. Kupsky (K&E) to inquire about filing the CNO for KPMG's 2nd Monthly Fee Statement	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/13/25	0.9 Updated exhibit C1 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/13	0.9	\$ 323	\$ 290.70

EXHIBIT C5

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Fee Application Preparation Services

October 1, 2025 through November 30, 2025

Name	Date	Description	Hours	Rate	Amount
Ana Simunovic	11/17/25	0.3 Email communication with D. Taylor, S. Thursam and J. Lobato (KPMG) to request missing information in order to finalize the request for invoice creation for the 2nd monthly fee application for Marelli	0.3	\$ 323	\$ 96.90
Ana Simunovic	11/20/25	1.1 Updated exhibit C4 of Marelli 3rd monthly fee application to include data received from KPMG professionals as of 11/20	1.1	\$ 323	\$ 355.30
Ana Simunovic	11/24/25	0.2 Email communication with J. Fletcher (K&E) to inquire about the payment of the 2nd monthly fee application for Marelli;	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/24/25	0.2 Email communication with M. Young (K&E) to send comments to the proposed order for the 1st interim fee application for Marelli.	0.2	\$ 323	\$ 64.60
Ana Simunovic	11/24/25	0.1 Email communication with M. Young (K&E) to inquire about the filing of the CNO for the 1st interim fee application for Marelli.	0.1	\$ 323	\$ 32.30
Ana Simunovic	11/26/25	0.2 Email communication with M. Hamilton (Alvarez & Marsal) regarding the payment to be received for KPMG's 1st interim fee statement.	0.2	\$ 323	\$ 64.60
Total Fee Application Preparation Services			<u>38.2</u>		<u>\$ 12,741.10</u>

EXHIBIT D

MARELLI AUTOMOTIVE LIGHTING USA LLC

Case No. 25-11034

Summary of Out of Pocket Expenses

October 1, 2025 through November 30, 2025

Category	Amount
Airfare	\$0.00
Lodging	\$0.00
Meals	\$0.00
Ground Transportation	\$0.00
Miscellaneous	\$0.00
Total	<u><u>\$0.00</u></u>

EXHIBIT D1

Case No. 25-11034
Detail of Out of Pocket Expenses
October 1, 2025 through November 30, 2025

Name	Date	Description	Amount
		Air Fare Subtotal	<u>\$0.00</u>
		Lodging Subtotal	<u>\$0.00</u>
		Meals Subtotal	<u>\$0.00</u>
		Total Ground Transportation	<u>\$0.00</u>
		Miscellaneous Subtotal	<u>\$0.00</u>
		Total Out of Pocket Expenses	<u>\$0.00</u>