IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1]	)	Case No. 25-11034 (CTG)
Debtors.	)	(Jointly Administered)
	)	**Re: Docket Nos. 1678 and 1907**

SECOND SUPPLEMENTAL DECLARATION OF PRAMIT VASANTRAI NATHOO IN SUPPORT OF THE APPLICATION OF DEBTORS FOR ENTRY OF AN ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP AS ACCOUNTING AND TAX SERVICES PROVIDER EFFECTIVE AS OF JANUARY 28, 2026 AND (II) GRANTING RELATED RELIEF

I, Pramit Vasantrai Nathoo, being duly sworn, hereby state the following under penalty of perjury:

1. I am a partner of EY LLP. I submit this second supplemental declaration (the "Second Supplemental Declaration") on behalf of EY LLP in support of the *Application of the Debtors for Entry of an Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Accounting and Tax Services Provider Effective as of January 28, 2026 and (II) Granting Related Relief* [Docket No. 1678] (the "Application")[2] of the above-captioned debtors and debtors-in-possession (the "Debtors") pursuant to sections 327(a), 328, and 330 of title 11 of the United States Code (the "Bankruptcy Code"), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and rules 2014-1 and 2016-1 of the Local Rules of the United

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.

States Bankruptcy Court for the District of Delaware (the "Local Rules"). I am authorized to make this declaration on behalf of EY LLP. I make this declaration based on my own knowledge, review of EY LLP business records, and discussions with other professionals at EY LLP. This Second Supplemental Declaration amends and otherwise supplements my declaration dated February 25, 2025 (the "Initial Declaration"), which is attached as Exhibit B to the Application, and the Supplemental Declaration, filed on April 7, 2026 [Docket No. 1907] (the "Supplemental Declaration").

2. Since filing the Initial Declaration and the Supplemental Declaration, the Debtors provided EY LLP with a list of additional Parties in Interest and EY LLP is filing this Second Supplemental Declaration pursuant to paragraph 32 of the Initial Declaration. The additional parties searched are reflected on **Schedule 1** annexed hereto. A summary of those current potential relationships that EY LLP was able to identify using its reasonable efforts is reflected in **Schedule 2** annexed hereto.

3. EY LLP has access to a computer database (the "Database") that contains information about actual client engagements and potential engagement activity of all of the member firms of Ernst & Young Global Limited ("EYGL"). The Database also includes the names of other parties that the professionals on the relevant engagement team have identified as also being involved in each engagement (*e.g.*, adverse parties and co-clients). Thus, the Database indicates whether any Debtor entity is involved in an engagement by an EYGL member firm, in which a Party in Interest is a client.

4. EY LLP caused the names of the parties on **Schedule 1** to be run through the Database. The disclosure schedule annexed hereto as **Schedule 2** lists the names of the Parties in Interest and whether a client engagement has been initiated in the Database during the last three

years by EY LLP or any other EYGL member firm. Although the connections listed on **Schedule 2** involve services unrelated to these chapter 11 cases, EY LLP believes it is appropriate to disclose these entities because they are considered connections under EY LLP's conflict system.

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

[*Remainder of page intentionally left blank*]

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

Signed by:
Pramit V. Nathoo
3A50ED37A48F40E...

Dated: May 14, 2026 /s/ *Pramit Vasantrai Nathoo*
Name: Pramit Vasantrai Nathoo
Title: Partner

SCHEDULE 1
MARELLI AUTOMOTIVE LIGHTING USA LLC, et al.
PARTIES IN INTEREST

SCHEDULE 1(a) Core Parties

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

SCHEDULE 1(b) Debtors

Marelli Iwashiro Co. Ltd.

SCHEDULE 1(c) Restructuring Professionals

Verita Global LLC

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

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

SCHEDULE 1(e) Vendors

CNC Logistics S de RL de CV
Daeha Enterprise
Formin AS
Grãnges Aluminum (Shanghai) Co. Ltd.
GSP Automotive Group Wenzhou Co. Ltd.
Gureak Lanean SA
Integrated Microelectronics Bulgaria
Kaplam OtomotäV Plas.San.Ve TäC.A.Åž
Lek Sun Manufacturing SDN Bhd
Lcj Invest, Uzavå Enã Investiä Nã- Fon
Leoni Wiring Systems UK Ltd.
Marel Industria E Comercio Do Brasil
Rosenberger Hochfrequenztechnik GmbH & Co. KG
Vema GmbH & Co. KG

SCHEDULE 2
MARELLI AUTOMOTIVE LIGHTING USA LLC, et al.
EY LLP CONNECTIONS

SCHEDULE 2(a) Core Parties

United States, Government of, Internal Revenue Service
United States, Government of, Securities & Exchange Commission
Mayer Brown

SCHEDULE 2(b) Debtors

Marelli Iwashiro Co. Ltd.

SCHEDULE 2(e) Vendors

Grãnges Aluminum (Shanghai) Co. Ltd.
Leoni Wiring Systems UK Ltd.
Rosenberger Hochfrequenztechnik GmbH & Co. KG