**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, 1907, 2069** |

**THIRD 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 third supplemental declaration (the "Third 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

[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.



251103426111700000000005

of the United 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 Third Supplemental Declaration amends and otherwise supplements my declaration dated February 25, 2026 (the "Initial Declaration"), which is attached as Exhibit B to the Application, the *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*, filed on April 7, 2026 [Docket No. 1907] (the "First Supplemental Declaration"), and the *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*, filed on May 14, 2026 [Docket No. 2069] (the "Second Supplemental Declaration" and together with the Initial Declaration and the First Supplemental Declaration, the "Declarations").

2. Since filing the Declarations, the Debtors provided EY LLP with a list of additional Parties in Interest and EY LLP is filing this Third 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.

Dated: November 17, 2026

Signed by:
Pramit Nathoo
3A30ED37A48F40E...

Name: Pramit Vasantrai Nathoo
Title: Partner

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

# SCHEDULE 1

## List of Schedules

| Schedule | Category |
|---|---|
| 1(a) | Director/Officer |
| 1(b) | Banks/Lender/UCC Lien Parties/Administrative Agents |
| 1(c) | Core 2002 Parties |

# SCHEDULE 1(a)

**Director/Officer**

Fioroni, Roberto
Henderson, Frederick A.
Nicholson, John
Redfern, Helen

# SCHEDULE 1(b)

**Banks/Lender/UCC Lien Parties/Administrative Agents**

Steward Finance & Leasing Pvt. Ltd.

# SCHEDULE 1(c)

## Core 2002 Parties

Esbrook P.C.
FBT Gibbons LLP
Michigan, State of, Department of Attorney General, Labor Division
Morgan Lewis & Bockius LLP
Taft Stettinius & Hollister LLP

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

# SCHEDULE 2(c)

## Core 2002 Parties

FBT Gibbons LLP
Morgan Lewis & Bockius LLP
Taft Stettinius & Hollister LLP