Docket #0086 Date Filed: 9/15/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: MARELLI AUTOMOTIVE LIGHTING USA LLC, *et al.*,[1] Debtors.	Chapter 11 Case No. 25-11034 (CTG) (Jointly Administered)
OPMOBILITY GESTION; OPMOBILITY SE; OPMOBILITY HOLDING USA, INC.; and OPMOBILITY LIGHTING HOLDING, Plaintiffs, v. STRATEGIC VALUE PARTNERS, LLC; MARELLI HOLDINGS CO., LTD.; MARELLI CORPORATION; MARELLI NORTH AMERICA, INC.; MARELLI HOLDING USA LLC; MARELLI TENNESSEE USA LLC; MARELLI AUTOMOTIVE LIGHTING USA LLC; and DOE DEFENDANTS 1-20, Defendants.	Adv. Pro. No. 26-50470 (CTG)

DECLARATION OF PROFESSOR JEAN-CHRISTOPHE GALLOUX

[1] A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed 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.

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I, Professor Jean-Christophe Galloux, declare as follows:

I. Qualifications

1. I am a Professor of Law at Université Paris-Panthéon-Assas, where I have taught for approximately twenty-six years. My teaching and research concern principally intellectual property law, including patent law and the protection of trade secrets. I teach intellectual property, patent law, and trade secret law in the Master 2 "Industrial Property" program, which I directed for twelve years.

2. I obtained a Master's degree in Private Law from the University of Burgundy in 1982 and an LL.M. in Comparative and European Law from the European University Institute in Florence in 1987. I passed the French Bar Examination in 1984. In 1988, I obtained a Doctorat d'État en droit, magna cum laude, from the University of Bordeaux. In 1991, I became a Professor of Law after successfully completing the national Concours d'agrégation in private law.

3. From 1984 until 2020, I also practiced intellectual property law as a member of the Paris Bar, including at the international firm Coudert Brothers.

4. I am the author of several books concerning intellectual property law, including the monograph Droit de la propriété industrielle (Dalloz, 9th ed. 2026, with Nicolas Bouché), which devotes substantial treatment to trade secret law. I have also authored more than 200 articles concerning intellectual property and related subjects, including approximately twenty-five publications addressing trade secrets, in French, European, and North American legal publications.

5. I have served as an adviser on intellectual property matters to, among others, the World Intellectual Property Organization, the Max Planck Institute, the European Commission, UNESCO, and the OECD.

6. From 2020 to 2023, I served as a member of the French High Council for the Judiciary (Conseil supérieur de la magistrature), following my appointment by the President of the French Senate.

7. In 2024, I was appointed as a reserve judge of the Unified Patent Court.

8. In 2017, I participated in the group of experts appointed by the French Government in connection with the preparation of the French legislation concerning the protection of trade secrets, which resulted in Law No. 2018-670 of July 30, 2018.

9. On the basis of my academic work, legal practice, publications, and participation in the development of French trade secret legislation, I have been asked to provide my opinion on certain questions of French law relevant to this proceeding.

II. Scope of Opinion

10. I understand that OPmobility Gestion, OPmobility SE, OPmobility Holding USA, Inc., and OPmobility Lighting Holding (collectively, "OPmobility") assert claims against the Marelli and SVP defendants regarding the alleged acquisition, disclosure, or use of confidential information and alleged involvement in conduct attributed to Mr. Laurent Favre.

11. I further understand that OPmobility asserts claims denominated under United States law as trade secret misappropriation, tortious interference with contract, and aiding and abetting breach of fiduciary duty, and seeks various forms of relief, including injunctive relief and monetary compensation.

12. My opinions are confined to the question of whether French law provides causes of action for the claims alleged by OPmobility as trade secret misappropriation, tortious interference, and aiding and abetting a breach of fiduciary duty, and the remedies available in

respect of such conduct. I do not express an opinion concerning the merits of OPmobility's factual allegations or whether any allegation has been established.

13. In preparing this Declaration, I have reviewed, among other materials:

a. Mr. Laurent Favre's submissions before the Labour Court of Nanterre dated July 7, 2026; and

b. the Amended Adversary Complaint dated August 21, 2026.

III. Protection of Trade Secrets Under French Law

14. French law provides a specific statutory regime protecting trade secrets against unlawful acquisition, use, and disclosure. That regime results principally from Law No. 2018-670 of July 30, 2018, implementing Directive (EU) 2016/943, and is codified in Articles L. 151-1 et seq. of the French Commercial Code.

15. Article L. 151-1 of the Commercial Code defines information protected as a trade secret by reference to three cumulative requirements. The information must: (i) not be generally known among, or readily accessible to, persons familiar with that type of information; (ii) possess commercial value because of its secrecy; and (iii) have been the subject of reasonable protective measures by its lawful holder.

16. These requirements correspond in material respects to the criteria generally employed in the protection of trade secrets under Article 39 of the Agreement on Trade-Related Aspects of Intellectual Property Rights ("TRIPS Agreement"). Both the French statutory regime and the United States Defend Trade Secrets Act reflect the principles contained in Article 39 of the TRIPS Agreement.

17. The French statutory definition is capable of encompassing a broad range of technical, commercial, financial, strategic, and organizational information. Depending upon the

circumstances, protected information may therefore include, among other things, technical methods and processes, designs, algorithms, software and source code, manufacturing information, customer and supplier information, marketing information, pricing and cost information, contractual and financial information, strategic plans, and information relating to corporate organization or contemplated transactions.

18. Whether particular information qualifies as a trade secret is necessarily determined by reference to the particular information at issue and the circumstances in which it was maintained. In particular, the claimant must establish that reasonable measures were taken to preserve the secrecy of the information. The existence of a trade secret is therefore not presumed merely because information is commercially sensitive or has been treated by its holder as confidential.

19. French law prohibits the unlawful acquisition of a trade secret. Article L. 151-4 of the Commercial Code addresses, among other conduct, unauthorized access to, appropriation of, or copying of documents, objects, materials, substances, or electronic files from which a trade secret may be deduced. It also encompasses other conduct which, in the circumstances, is regarded as unfair and contrary to accepted commercial practices.

20. French law separately prohibits the unlawful use or disclosure of a trade secret. Pursuant to Article L. 151-5 of the Commercial Code, use or disclosure may be unlawful where undertaken without the consent of the lawful holder by a person who acquired the secret unlawfully or who acts in breach of an obligation not to disclose the secret or to limit its use.

21. The statutory protection is not confined to the person who initially acquired or disclosed the information. Article L. 151-6 of the Commercial Code extends to the acquisition, use, or disclosure of a trade secret by a person who knew, or ought in the circumstances to have

known, that the trade secret had been obtained, directly or indirectly, from another person who was using or disclosing it unlawfully.

22. French law therefore provides a civil cause of action addressing the unauthorized acquisition, use, or disclosure of trade secrets, including in appropriate circumstances conduct by persons who did not themselves initially obtain the information from its lawful holder.

23. Although the elements and terminology of French and United States law are not identical, the conduct alleged in the Amended Complaint as misappropriation of trade secrets is conduct for which French law provides substantive protection and civil remedies, provided that the applicable statutory requirements are established and the claims alleged could be proven.

IV. Interference with contractual relations and participation in another person's wrongful conduct

24. French law does not necessarily classify civil causes of action by reference to the same categories or terminology used in the United States. The absence of an identically denominated cause of action does not, however, mean that conduct described under United States law as "tortious interference with contract" or "aiding and abetting breach of fiduciary duty" is without a civil remedy under French law.

25. Under French law, a third party to a contract may incur tortious liability for knowingly inducing or participating in its breach. While Article 1199 of the Civil Code provides that a contract creates obligations only between the parties, Article 1200 requires third parties to respect the legal situation created by the contract. Accordingly, a third party that knowingly facilitates or participates in the breach of a contractual obligation may be liable under Article 1240 of the Civil Code, provided that a personal fault, damage and a causal link are established (*Cass. com., 13 March 1979, No. 77-13.518*; *Cass. com., 19 Oct. 2022, No. 21-16.169, Cass.*

Civ. 3, 7 May 2026, n°24-10.637). This principle has been applied in particular to non-compete obligations, where the Cour de cassation has held that a third party that knowingly participates in the violation of such a restriction may incur tortious liability despite not being a party to the underlying contract (*Cass. com., 23 Apr. 1985, No. 83-14.017*; *Cass. com., 5 Feb. 1991, No. 88-18.400; Cass. com., 16 oct. 2019, n° 18-15.418; Cass. com., 1 June 2022, n° 21-11.921*).

26. The mere fact that a third party derives a benefit from another's wrongful conduct does not, in itself, establish liability. Under Article 1240 of the Civil Code, the third party must have itself committed a personal fault causing damage to the claimant, which may consist in knowingly participating in or facilitating the wrongful conduct. In unfair competition cases, recent case law confirms that such fault may arise where the third party knowingly obtains, appropriates or exploits information obtained through another person's wrongful conduct (*CA Douai, 16 May 2024, No. 23/00402; TAE Nanterre, 24 June 2025, No. 2023F00771*). More specifically, the appropriation or retention by a competitor of confidential information belonging to another company and brought by a former employee may constitute an act of unfair competition, irrespective of whether the former employee was subject to a non-compete clause (*Cass. com., 17 May 2023, No. 22-16.031*).

27. In assessing comparability for these purposes, the relevant inquiry is not whether French law employs causes of action bearing precisely the same names as those invoked in the Amended Complaint, but whether French law provides a normative basis upon which the conduct alleged may give rise to civil liability and corresponding relief. Accordingly, French law does provide an equivalent cause of action for the claims asserted by OPmobility against the Defendants in the Adversary Complaint.

V. Breach of fiduciary duty

28. French law does not recognize "fiduciary duties" as a distinct or freestanding category of duties equivalent to those recognized under the corporate law of certain common-law jurisdictions, including the United States. The absence of such a category, however, does not mean that French law permits corporate officers to disregard the interests of the company or, in appropriate circumstances, those of its shareholders (*see L.-N. Pontier, "Devoir de loyauté", JCl. Sociétés Traité, fasc. 45-10:, pp. 2-3; para. 4*).

29. French law recognizes a duty of loyalty ("*devoir de loyauté*") applicable to corporate officers by reason of the functions they exercise (*Cass. com., 24 feb. 1998, n° 96-12.638; Cass. com., 6 june 2001, n° 98-16.390; Cass. com., 4 nov. 2021, n°20-13.652; Cass. com., 17 june 2026, n° 25-13.855; P. Le Cannu and B. Dondero, Droit des sociétés, 8e éd., LGDJ, 2019, p.368, para. 505*). This duty requires an officer to act loyally in the exercise of his or her corporate functions and, in particular, prohibits an officer from using his or her position or information obtained through that position to pursue a personal interest to the detriment of the company (*Cass. com., 15 nov. 2011, n° 10-15.049; Cass. com., 5 july 2016, n°15-15.868; Cass. com., Cass. com., 24 sept. 2025, n° 24-13.078; Cass. com., 17 june 2026, n° 25-13.855; P. Le Cannu and B. Dondero, Droit des sociétés, 8e éd., LGDJ, 2019, pp.368-369, para. 505*).

30. French courts have also recognized that an officer's duty of loyalty may extend, in certain circumstances, directly to the company's shareholders (*Cass. com., 10 july. 2018, n° 16-27.868; Paris Court of Appeal, 21 jan. 2025, RG n° 21/19021; M. Germain, V. Magnier, J.-J. Ansault et J. Heinich, Les sociétés commerciales, 24e éd., LGDJ, 2025, pp. 123-124, para. 140*). The French Supreme Court (*Cour de cassation*) has held, for example, that an officer breaches his or her duty of loyalty by withholding from a shareholder who is selling shares information concerning circumstances that are capable of influencing that shareholder's consent to the transaction (*Cass. Com., 12 mars 2013, No. 12-11.970; see also*

Paris Court of Appeal, 21 jan. 2025, RG n° 21/19021). The duty owed to shareholders is therefore not necessarily coextensive with the duty owed to the company and should not be understood as imposing upon corporate officers a generalized fiduciary obligation toward each shareholder. Rather, its content depends upon the circumstances and, in particular, upon the officer's position, the nature of the transaction, and the information available to the officer (*Cass. com., 10 july. 2018, n° 16-27.868; Paris Court of Appeal, 21 jan. 2025, RG n° 21/19021*).

31. Accordingly, although French law does not employ the U.S. concept of "fiduciary duties" as such, conduct that might be characterized in the United States as a breach of an officer's fiduciary duty of loyalty may, depending upon the circumstances, constitute a breach of the officer's *devoir de loyauté* under French law.

VI. Remedies Available Under French Law

32. French law provides both preventive and compensatory remedies in respect of the unlawful acquisition, use, or disclosure of trade secrets.

33. Article L. 152-4 of the Commercial Code permits provisional and protective measures where necessary to prevent an imminent infringement of a trade secret or to bring an unlawful infringement to an end.

34. On the merits, Articles L. 152-3 et seq. of the Commercial Code authorize a range of measures directed at terminating and remedying a violation. Under Article L. 152-3-1, these measures include prohibiting the continuation of the unlawful use or disclosure of the trade secret; prohibiting the manufacture, offering, marketing, or use of products significantly resulting from the infringement; ordering the withdrawal of such products from commercial channels; and, where appropriate, ordering the destruction or delivery of materials containing the trade secret.

35. French law also provides for monetary compensation. Article L. 152-6 of the Commercial Code requires consideration of the economic consequences of the infringement, including the losses suffered and profits lost by the injured party, as well as lost opportunities. The court may also take into account the profits obtained by the person responsible for the infringement, including savings in intellectual, material, and promotional investment resulting from unlawful conduct.

36. Alternatively, at the request of the injured party, damages may be determined by reference to a lump sum taking into account, among other matters, the royalties or fees that would have been payable if authorization to use the trade secret had been obtained. Compensation for non-economic harm may also be awarded where appropriate.

37. As an example of the kinds of compensatory damages that can be awarded for unlawful acquisition, use, or disclosure of trade secrets, in a decision dated 3 March 2026, the Montpellier Court of Appeal awarded approximately €3.95 million in compensation for economic and financial loss resulting from the misappropriation of trade secrets. It also awarded €100,000 in respect of moral harm (*Montpellier Court of Appeal, Commercial Court, 3 March 2026, no. 24/03338*).

38. Article L. 152-7 further permits measures providing for publication of the judicial decision.

39. French law accordingly provides remedies directed both to preventing or terminating the unlawful use of trade secrets and to compensating the injured party for the economic consequences of the unlawful conduct. Although the precise measure and characterization of relief under French law are not in all respects identical to those available under United States law, French law provides substantial injunctive and compensatory remedies for trade secret violations.

40. Under French law, an employee may have qualified immunity if he or she takes company documents (*Cass. crim., 11 May 2004, No. 03-85.521; Cass. soc., 30 June 2004, Nos. 02-41.720 & 02-41.771; Cass. soc., 9 nov. 2022, n°21-18.577*). As a result, whether Mr. Favre is entitled to that immunity for his alleged actions is a question of French law.

VII. Conclusions

41. Based on the foregoing, my conclusions are as follows.

42. First, French law provides a specific statutory cause of action for the unlawful acquisition, use, and disclosure of trade secrets. The French statutory regime encompasses a broad range of technical, commercial, financial, strategic, and organizational information, subject to satisfaction of the statutory requirements for trade secret protection.

43. Second, French trade secret law extends beyond the person who initially acquires the protected information and may apply to a person who knew, or ought in the circumstances to have known, that the information had been obtained directly or indirectly through unlawful acquisition, use, or disclosure.

44. Third, French law provides substantial remedies for trade secret violations, including provisional and permanent measures designed to prevent or terminate unlawful conduct, as well as monetary compensation reflecting the losses sustained by the injured party and, where applicable, the economic benefit obtained by the person responsible for the violation.

45. Fourth, with respect to causes of action for "tortious interference" and "aiding and abetting breach of fiduciary duty," while French law does not use identical terminology, it provides a substantive basis upon which the conduct alleged may give rise to civil liability and corresponding relief.

46. The foregoing opinions concern French law only. I express no opinion on the ultimate merits of the factual allegations made by any party in this proceeding or on questions of United States law.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and reflects my opinions on the matters of French law addressed herein.

Executed on September 15, 2026, in Versailles, France.

Professor Jean-Christophe Galloux

Ph. D., LL.M., European University Institute

