

Hearing Date: October 21, 2020 at 11:00 a.m. ET
Objection Deadline: October 14, 2020 at 4:00 p.m. ET

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____	X	
In re	:	Chapter 11
	:	
GARRETT MOTION INC., <i>et al.</i> , ¹	:	Case No. 20-12212 (MEW)
	:	
Debtors.	:	Jointly Administered
	:	
_____	X	

**APPLICATION OF THE DEBTORS FOR ENTRY OF AN ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF
DELOITTE AG AS AUDITOR AND ADVISORY SERVICES PROVIDER
TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Garrett Motion Inc. and certain of its affiliated debtors and debtors in possession (collectively, the “Debtors”), hereby submit this application (the “Application”) for entry of an order, substantially in the form attached hereto as Exhibit A (the “Order”) under sections 327(a) and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and

¹ The last four digits of Garrett Motion Inc.’s tax identification number are 3189. Due to the large number of debtor entities in these Chapter 11 Cases, which are being jointly administered, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kccllc.net/garrettmotion>. The Debtors’ corporate headquarters is located at La Pièce 16, Rolle, Switzerland.



2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), authorizing the Debtors to employ and retain Deloitte AG (“Deloitte AG”) as auditor and advisory services provider to the Debtors effective as of the Petition Date, pursuant to the terms and conditions of the Engagement Agreements (as defined below), subject to the limitations and modifications proposed herein and provided for in the Proposed Order. In support of this Application, the Debtors submit the declaration of Matthias Gschwend and David McNeil, partners of Deloitte AG (the “Gschwend & McNeil Declaration”), which is attached hereto as Exhibit B. In further support of the Application, the Debtors respectfully represent and set forth as follows:

Background

1. Garrett Motion Inc. is a Delaware corporation established in 2018, with its headquarters located in Rolle, Switzerland. The Debtors design, manufacture and sell highly engineered turbocharger, electric-boosting and connected vehicle technologies.

2. On September 20, 2020 (the “Petition Date”), each of the Debtors filed with the Court a voluntary petition for relief under the Bankruptcy Code. Each Debtor continues to operate its business and manage its properties as a debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No creditors’ committee, trustee or examiner has been appointed in the Debtors’ cases (the “Chapter 11 Cases”). Joint administration of these Chapter 11 Cases was authorized by the Court by entry of an order on September 21, 2020 [Docket No. 27].

3. Additional factual background relating to the Debtors’ businesses and the commencement of these Chapter 11 Cases is set forth in detail in the *Declaration of Sean Deason in Support of the Debtors’ Chapter 11 Petitions and First Day Pleadings* [Docket No. 20] (the “Deason First Day Declaration”).

Facts Specific to the Relief Requested

A. Deloitte AG's Qualifications

4. The Debtors seek to continue to employ Deloitte AG as auditor and as auditing services provider for the Debtors because, among other things, Deloitte AG has experience in providing accounting services on behalf of debtors throughout the United States. Deloitte AG is a public accounting firm with offices across Switzerland, but has a global network of affiliates in Deloitte Touche Tohmatsu Limited with access to professionals with significant experience in such chapter 11 proceedings. Such experience renders Deloitte AG qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases. Deloitte AG's external audit services fulfill an important need and are not provided by any of the Debtors' other professionals.

5. As set forth in the Gschwend & McNeil Declaration, since 2018, Deloitte AG has provided professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte AG is familiar with the Debtors and their business, including the Debtors' financial affairs, debt structure, operations, and related matters. Having worked with the Debtors' management, Deloitte AG has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during these cases. Accordingly, Deloitte AG is both well-qualified and able to provide these services for the Debtors in the Chapter 11 Cases in an efficient and timely manner.

6. The Debtors have specifically selected Deloitte AG to provide auditing and professional services because of Deloitte AG's extensive knowledge and experience in providing such services to large and complex entities, and because, during the prepetition period, Deloitte AG had been providing professional services to the Debtors pursuant to the terms of the Engagement Agreements. As a result of Deloitte AG's prepetition employment by the Debtors,

Deloitte AG has developed institutional knowledge concerning the Debtors' business practices and is already familiar with their practices related to the scope of ongoing and anticipated services to be provided by Deloitte AG under the Engagement Agreements. The Debtors seek to continue Deloitte AG's employment to perform such services.

7. Deloitte AG has indicated a desire and willingness to act in these Chapter 11 Cases and render the necessary professional services to the Debtors, on the terms set forth in the Engagement Agreements, as the same may be limited or modified herein or by the Proposed Order, and described herein. The Debtors will work with Deloitte AG to avoid unnecessary duplicative efforts among the other professionals retained in these Chapter 11 Cases.

B. Scope of Services

8. Subject to approval by the Court, the Debtors propose to retain personnel of Deloitte AG to perform services to the Debtors on the terms and conditions set forth in the Engagement Agreements except as otherwise explicitly set forth herein or in any order granting this Application.

9. Deloitte AG has provided and will continue to provide such consulting and advisory services Deloitte AG and the Debtors deem appropriate and feasible in order to provide audit and professional services to the Debtors in the course of these Chapter 11 Cases, including but not limited to the following (any defined terms shall have the meaning ascribed to them in the Engagement Agreements):

- Audit Engagement Agreement. Pursuant to the terms of the Audit Engagement Agreement, Deloitte AG is assisting the Debtors by: (a) performing an integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB) (United States) (the "PCAOB Standards") and expressing an opinion on (i) whether the Debtors' financial statements for the year ending December 31, 2020 is presented fairly in all material respects, in accordance with accounting principles generally accepted

in the United States of America and (ii) the effectiveness of the Debtors' internal control over financial reporting as of December 31, 2020; and (b) reviewing the Debtors' condensed interim financial information in accordance with the PCAOB Standards for each of the quarters in the year ending December 31, 2020, prepared for submission to the Securities and Exchange Commission.

- **Statutory Audit Engagement Agreement.** Pursuant to the terms of the Statutory Engagement Agreement, Deloitte AG is assisting the Debtors by: (i) performing an ordinary statutory audit in accordance with article 728a paragraph 1 CO with the objective of expressing an opinion as to whether the financial statements – comprising balance sheet, income statement and notes – and the proposed appropriation of available earnings comply with Swiss law and the Company's articles of incorporation and (ii) to confirm the existence of an internal control system that has been designed for the preparation of financial statements.

C. Professional Compensation

10. Deloitte AG's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements, set forth in the Engagement Agreements. Pursuant to the Audit Engagement Agreement, notwithstanding the billing schedule set forth therein, the Debtors and Deloitte AG agreed that Deloitte AG will bill the Debtors periodically with respect to the audit services performed thereunder, excluding the Out-of-Scope Services (defined below). The remaining payments to be made pursuant to the billing schedule for such audit services are as follows:

Invoice Date	Amount (CHF)	Approximate Amount (USD)
November 1, 2020	445,000	483,000
January 1, 2021	445,000	483,000
February 1, 2021	445,000	483,000
February 28, 2021	Remainder	Remainder

Pursuant to the Audit Engagement Agreement, Deloitte AG may provide additional audit services and conduct procedures associated with the services described above that are beyond the

scope of the audit procedures at were anticipated to be performed at time the Audit Engagement Agreement was signed (collectively, the “Out-of-Scope Services”). The parties have agreed that the Out-of-Scope Services will be billed to the Debtors at the following blended hourly rates:

Level	Rate per hour (CHF)	Approximate rate per hour (USD)
Partner	790	860
Senior Manager	550	600
Manager	450	490
Assistant Manager	340	370
Senior	240	260
Staff	200	220
Delivery Centre	120	130

11. Pursuant to the Statutory Engagement Agreement, Deloitte AG agreed to bill the Debtors a fixed fee of CHF 25,000 (approximately \$27,100) in the aggregate, to be billed periodically according to the billing schedule set forth in the Statutory Engagement Agreement. In addition to the fees set forth above, the Debtors have agreed to compensate Deloitte AG for actual, reasonable, and necessary expenses, including travel, report production, delivery services, and other expenses incurred by Deloitte AG in providing the audit services.

12. Deloitte AG will maintain records in support of any fees incurred in connection with the services it performs in the Chapter 11 Cases by category and nature of the services rendered, and will provide reasonably detailed descriptions of those services rendered on behalf of the Debtors, the time expended in providing those services, and the individuals who provided professional services on behalf of the Debtors. Deloitte AG will present such records to the Court in its fee applications to the Court. Deloitte AG requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to

interim payments. All payments rendered pursuant to Deloitte AG's retention by the Debtors must be approved by an order of this Court and based upon the filing by Deloitte AG of appropriate interim and final applications for allowance of compensation and reimbursement of expenses. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte AG approximately \$1,453,000 (CHF 1,335,000) for services performed and/or to be performed for the Debtors. As of the Petition Date, no amounts were outstanding with respect to any invoices issued by Deloitte AG prior to such date.

13. Deloitte AG will file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered with the Court in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines for compensation and reimbursement of expenses established by the U.S. Trustee and any applicable orders of the Court (collectively, the "Fee Guidelines").

14. Some services incidental to the tasks to be performed by Deloitte AG in the Chapter 11 Cases may be performed by personnel now employed by or associated with affiliates of Deloitte AG, including affiliates of Deloitte Touche Tohmatsu Limited, which are located inside or outside of Switzerland. In particular, Deloitte AG has subcontracted services with other member firms including Deloitte & Touche LLP (USA), Deloitte Tax LLP (USA), Deloitte & Touche India Projects LP (India), Deloitte Touche Tohmatsu Certified Public Accountants LLP (China), and Deloitte Audit SRL (Romania). Subcontracted member firms maintain fixed fee inter-firm billing agreements with Deloitte AG based on work performed and these fees will be passed through by Deloitte AG to our subcontractors.

15. Deloitte AG has received no promises regarding compensation in the Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this

Declaration. Deloitte AG has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the Chapter 11 Cases.

D. Retroactive Retention

16. Deloitte AG has provided services to the Debtors in advance of the Court's approval of this Application in anticipation that its retention would be approved effective as of the Petition Date. The Debtors submit that these circumstances are of a nature warranting retroactive approval. See *In re AroChem Corp.*, 176 F.3d 610, 621 (2d Cir. 1999) (noting that bankruptcy courts have discretion to authorize retroactive approval of professional retentions); *In re Keren*, 189 F.3d 86, 87 (2d Cir. 1999) (explaining factors to consider in determining whether retroactive approval is appropriate). Accordingly, the Debtors respectfully request that Deloitte AG's retention be made effective as of the Petition Date so that Deloitte AG may be compensated for the services it has provided before this Application is heard by the Court.

Deloitte AG's Disinterestedness

17. In reliance on the Gschwend & McNeil Declaration, the Debtors believe that, except as set forth in the Gschwend & McNeil Declaration: (a) Deloitte AG has no connection with the Debtors and their significant creditors, or any other significant party with an interest in these Chapter 11 Cases or their respective attorneys or accountants; (b) Deloitte AG is not a creditor, equity security holder, or insider of any of the Debtors; (c) neither Deloitte AG nor any of its principals performing services for the Debtors under the Engagement Agreements is or was, within two years of the Petition Date, a director, officer, or employee of the Debtors; and (d) Deloitte AG does not have an interest materially adverse to the Debtors or their respective estates by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, or for any other reason. Accordingly, the Debtors believe that Deloitte AG is a "disinterested person," as defined in section 101(14) of the Bankruptcy Code, as modified by

section 1107(b) of the Bankruptcy Code, and as required by section 327(a) of the Bankruptcy Code.

18. The Debtors' knowledge, information, and belief regarding certain of the matters set forth in this Application, including, without limitation, Deloitte AG's disinterestedness, are based on, and are made in reliance upon, the Gschwend & McNeil Declaration.

19. To the extent that Deloitte AG discovers any additional facts bearing on the matters described herein during the period of Deloitte AG's retention in connection with these Chapter 11 Cases, Deloitte AG will supplement the information contained in the Gschwend & McNeil Declaration.

Jurisdiction

20. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). The statutory predicates for the relief requested herein are sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rules 2014-1, 2016-1 and 9013-1(a).

Relief Requested

21. By this Application, the Debtors request entry of the Order, substantially in the form attached hereto as Exhibit A, authorizing the retention and employment of Deloitte AG as auditors and accounting services provider to the Debtors, *nunc pro tunc* to the Petition Date, pursuant to the terms and conditions of the Engagement Agreements, subject to the limitations and modifications proposed herein and provided for in the Proposed Order. The facts and circumstances supporting this Application are set forth in the Gschwend & McNeil Declaration.

Basis for Relief

E. The Debtors' Retention and Employment of Deloitte AG Is Appropriate Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rule 2014.

22. The Debtors seek approval of Deloitte AG's retention and compensation structure pursuant to sections 327(a) and 328(a) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code provides, in relevant part, as follows:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a).

23. Section 328(a) of the Bankruptcy Code provides, in relevant part, as follows:

The trustee . . . with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . of this title . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis. Notwithstanding such terms and conditions, the court may allow compensation different from the compensation provide under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.

Id. at 328(a).

24. Moreover, Bankruptcy Rule 2014 requires that an application for retention include "specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation and, to the best of the applicant's knowledge, all of the firm's connections with the debtor, creditors, any other party in interest, their respective attorneys and

accountants, the United States Trustee, or any person employed in the office of the United States Trustee.” Fed. R. Bankr. P. 2014.

25. As set forth above, the Debtors have selected Deloitte AG to provide the services set forth in the Engagement Agreements and described herein because Deloitte AG is a well-respected and experienced professional services firm. Deloitte AG has considerable experience providing accounting services that will be useful to the Debtors, and has indicated a desire and willingness to act in these Chapter 11 Cases and render the necessary professional services for the Debtors. Furthermore, because of Deloitte AG’s prepetition employment by the Debtors, Deloitte AG has developed institutional knowledge concerning the Debtors’ business practices relevant to the ongoing and anticipated services to be provided by Deloitte AG. In light of this, Deloitte AG is well suited to provide the Debtors with the services contemplated by the Engagement Agreements.

26. The Debtors believe that the Fee and Expense Structure appropriately reflects the nature of the services to be provided by Deloitte AG, and is consistent with, and typical of, arrangements entered into by Deloitte AG and other professional services firms with respect to rendering comparable services for clients similar to the Debtors, both in and out of chapter 11. Deloitte AG and the Debtors also believe that the Fee and Expense Structure is reasonable and at negotiated rates. The Fee and Expense Structure contains reasonable terms and conditions of employment and should be approved by the Court under section 328(a) of the Bankruptcy Code in light of: (a) industry practice; (b) market rates charged for comparable services both in and out of the chapter 11 context; (c) Deloitte AG’s substantial experience with respect to accounting services; and (d) the nature and scope of work anticipated to be performed by Deloitte AG in connection with these Chapter 11 Cases.

27. Furthermore, not granting the relief requested herein would deprive the Debtors of the assistance of a highly qualified professional auditing and advisory services firm, which would disadvantage the Debtors and all parties in interest in these Chapter 11 Cases. With respect to the services to be performed under the Engagement Agreements, the Debtors would be forced to engage a services provider lacking the same understanding of the Debtors' business practices. Also, engaging a new firm to fill this void would necessarily require the Debtors to needlessly expend additional time and resources at a critical stage of these Chapter 11 Cases. Accordingly, the Debtors submit that the services provided by Deloitte AG are important to the success of these Chapter 11 Cases.

28. Courts in this district have previously granted relief similar to that requested herein. The Debtors submit that their employment of Deloitte AG effective *nunc pro tunc* to the Petition Date is warranted, so that Deloitte AG may be compensated for its services prior to entry of an order approving its retention. Courts in this jurisdiction routinely approve *nunc pro tunc* employment similar to that requested herein. *See, e.g., Windstream Holdings, Inc.*, Case No. 19-22312 (RDD) (Bankr. S.D.N.Y. Jun. 20, 2019); *Pacific Drilling S.A.*, Case No. 17- 13193 (MEW) (Bankr. S.D.N.Y. Aug. 2, 2018); *SunEdison, Inc.*, Case No. 16-10992 (SMB) (Bankr. S.D.N.Y. June 8, 2016); *In re Relativity Fashion, LLC*, Case No. 15-11989 (MEW) (Bankr. S.D.N.Y. Sept. 17, 2015); *In re NII Holdings, Inc.*, Case No. 14-12611 (SCC) (Bankr. S.D.N.Y. Nov. 14, 2014); *In re AMR Corp.*, Case No. 11-15463 (SHL) (Bankr. S.D.N.Y. Mar. 7, 2012); *In re Old Carco LLC (f/k/a Chrysler LLC)*, Case No. 09-50002 (AJG) (Bankr. S.D.N.Y. May 20, 2009). The Debtors submit that the present circumstances warrant similar relief in these Chapter 11 Cases.

F. Retroactive Relief Is Warranted

29. The Debtors believe that employment of Deloitte AG *nunc pro tunc* to the Petition Date is warranted under the circumstances of these Chapter 11 Cases so that Deloitte AG may be compensated for its services prior to entry of an order approving Deloitte AG's retention. Further, the Debtors believe that no party in interest will be prejudiced by the granting of the retroactive employment because Deloitte AG has provided, and will continue to provide, valuable services to the Debtors' estates, and has been doing so since before the Petition Date.

30. Courts in this district routinely approve retroactive employment similar to that requested herein. *See e.g., In re Fusion Connect, Inc.*, No. 19-11811 (Bankr. S.D.N.Y. Aug. 6, 2019); *In re Ditech Holding Corp.*, No. 19-10412 (Bankr. S.D.N.Y. Feb. 11, 2019); *In re Walter Inv. Mgmt. Corp.*, No. 17-17051 (Bankr. S.D.N.Y. Aug. 4, 2017); *In re SquareTwo Fin. Servs. Corp.*, No. 17-10659 (Bankr. S.D.N.Y. Apr. 28, 2017); *In re Avaya Inc.*, No. 17-10089 (Bankr. S.D.N.Y. Mar. 21, 2017); *In re SunEdison, Inc.*, No. 16-10922 (Bankr. S.D.N.Y. May 20, 2016); *In re Eagle Bulk Shipping Inc.*, No. 14-12303 (Bankr. S.D.N.Y. Sept. 19, 2014); *In re MPM Silicones, LLC*, No. 14-22503 (Bankr. S.D.N.Y. May 16, 2014); *In re Sbarro LLC*, No. 14-10577 (Bankr. S.D.N.Y. Apr. 25, 2014). In light of the foregoing, the Debtors submit that the employment of Deloitte AG effective as of the Petition Date is warranted under the circumstances and should be approved.

Reservation of Rights

31. Nothing in this Application: (a) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtors or their estates; (b) shall impair, prejudice, waive, or otherwise affect the rights of the Debtors or their estates to contest the validity, priority, or amount of any claim against the Debtors or their estates; (c) shall impair,

prejudice, waive, or otherwise affect the rights of the Debtors or their estates with respect to any and all claims or causes of action against any third party; or (d) shall be construed as a promise to pay a claim or continue any applicable program postpetition, which decision shall be in the discretion of the Debtors. Any payment made pursuant to an order of the Court granting the relief requested herein is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Notice

32. No creditors' committee, trustee, or examiner has been appointed in these Chapter 11 Cases. Notice of this Application has been provided to: (a) the Office of the United States Trustee for the Southern District of New York; (b) counsel to Citibank, N.A., as administrative agent under the DIP credit facility, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, NY 10153, Attn: Ray C. Schrock, P.C. (ray.schrock@weil.com) and Candace M. Arthur, Esq. (candace.arthur@weil.com); (c) counsel to JPMorgan Chase Bank, N.A., as administrative agent under the Debtors' prepetition credit facility, Stroock & Stroock & Lavan LLP, 180 Maiden Lane, New York, NY 10038, Attn: Kristopher M. Hansen (khansen@stroock.com), Jonathan D. Canfield (jcanfield@stroock.com), Joanne Lau (jlau@stroock.com) and Alexander A. Fraser (afraser@stroock.com); (d) counsel to the ad hoc group of lenders under the Debtors' prepetition credit facility, Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166, Attn: Scott J. Greenberg (sgreenberg@gibsondunn.com), Steven A. Domanowski (sdomanowski@gibsondunn.com) and Matthew G. Bouslog (mbouslog@gibsondunn.com); (e) counsel to the ad hoc group of bondholders, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, NY 10036, Attn: Matthew M. Roose (matthew.roose@ropesgray.com) and Mark I. Bane (mark.bane@ropesgray.com); (f) counsel to KPS Capital Partners, LP, as stalking horse bidder,

Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, NY 10017, Attn: Brian M. Resnick (brian.resnick@davispolk.com) and Joshua Y. Sturm (joshua.sturm@davispolk.com); (g) the parties identified on the Debtors' consolidated list of 30 largest unsecured creditors; and (h) to the extent not listed herein, those parties requesting notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be provided.

No Prior Request

33. No prior request for the relief sought in this Application has been made to this or any other court.

Conclusion

WHEREFORE, for the reasons set forth herein, the Debtors respectfully request that the Court (a) enter the Order, substantially in the form attached hereto as Exhibit A and (b) grant such other and further relief as is just and proper.

Dated: September 30, 2020
New York, New York

/s/ Andrew G. Dietderich
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Proposed Counsel to the Debtors

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	X	
In re	:	Chapter 11
	:	
GARRETT MOTION INC., <i>et al.</i> , ¹	:	Case No. 20-12212 (MEW)
	:	
Debtors.	:	Jointly Administered
	:	
	X	

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF DELOITTE AG AS AUDITOR AND ADVISORY SERVICES
PROVIDER TO THE DEBTORS EFFECTIVE
NUNC PRO TUNC TO THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), pursuant to sections 327(a), 328(a) and 1107 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”) Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”); for authorization to employ Deloitte AG as financial advisor and investment banker to the Debtors effective as of the Petition Date, all as more fully set forth in the Application; and upon the Gschwend & McNeil Declaration in support of the Application; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District*

¹ The last four digits of Garrett Motion Inc.’s tax identification number are 3189. Due to the large number of debtor entities in these Chapter 11 Cases, which are being jointly administered, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ proposed claims and noticing agent at <http://www.kcellc.net/garrettmotion>. The Debtors’ corporate headquarters is located at La Pièce 16, Rolle, Switzerland.

² Capitalized terms used herein but not otherwise defined have the meanings ascribed in Application.

Court for the Southern District of New York, and venue of these Chapter 11 Cases and the Application in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that proper and adequate notice of the Application and the relief requested therein has been provided in accordance with the Bankruptcy Rules and the Local Rules; and that, except as otherwise ordered herein, no other or further notice is necessary; and any objections (if any) to the Application having been withdrawn, resolved or overruled on the merits; and a hearing having been held to consider the relief requested in the Application and upon the record of the hearing and all of the proceedings had before this Court; and this Court having found that the terms and conditions of employment, including those set forth in the Engagement Agreements and summarized in the Application, are reasonable as required by section 328(a) of the Bankruptcy Code; and this Court having found that Deloitte AG is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code; and this Court having found that the relief requested in the Application is necessary and essential for the Debtors’ reorganization and such relief is in the best interests of the Debtors’ estates, their creditors, and other parties-in-interest; and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. Pursuant to Bankruptcy Code sections 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain Deloitte AG as their independent auditor in these Chapter 11 Cases *nunc pro tunc* to the Petition Date, in accordance with the terms and conditions set forth in

the Engagement Agreements attached to the Application as **Exhibit B**, except as explicitly limited or modified herein.

3. Except as limited and modified by this Order, the terms of the Engagement Agreements are approved in all respects.

4. The Engagement Agreements are deemed modified with respect to services performed thereunder after the Commencement Date and prior to the effective date of any plan of reorganization of the Debtors as follows:

5. Deloitte AG shall use its reasonable efforts to avoid any unnecessary duplication of services provided by any of the Debtors' other retained professionals in these Chapter 11 Cases.

6. Deloitte AG shall file monthly, interim and final fee requests for the allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules and the Local Rules, the Fee Guidelines, and any other such procedures as may be fixed by order of the Court.

7. All fixed fee compensation payable to Deloitte AG pursuant to the Engagement Agreements shall be subject to review pursuant to the standards set forth in section 328(a) of the Bankruptcy Code; *provided*, that, notwithstanding anything to the contrary in this Order, the Application, the Engagement Agreements or the Gschwend & McNeil Declaration, the U.S. Trustee shall be entitled to review applications for payment of fixed fee compensation by Deloitte AG under the standards set forth in sections 330 and 331 of the Bankruptcy Code, and that, in the event the U.S. Trustee objects to any application for payment of fixed fee compensation, this Court retains the right to review such application pursuant to section 330 of the Bankruptcy Code.

8. To the extent that Deloitte AG, at the request of the Debtors, performs services other than those set forth and approved in this Order, Deloitte AG shall file with this Court a supplemental retention application authorizing performance of such services effective as of the date such services were performed by Deloitte AG, and Deloitte AG will submit a proposed order approving the supplemental retention under a Notice of Presentment, which shall be served and filed at least ten (10) calendar days before the presentment date; and any objections thereto must be filed at least seven (7) calendar days before the presentment date.

9. Prior to any increases in Deloitte AG's rates for any individual retained by and providing services in these cases, Deloitte AG shall file a supplemental declaration with the Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee and any official committee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

10. Notwithstanding anything to the contrary in the Application, the Engagement Agreements or the Gschwend & McNeil Declaration, Deloitte AG shall not be entitled to reimbursement of any attorneys' fees incurred in connection with the preparation and filing of the Application, any fee applications, or monthly fee statements.

11. The Debtors and Deloitte AG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

12. In the event of any inconsistency among the Engagement Agreements, the Application, and this Order, this Order shall govern.

13. The requirements set forth in Local Rule 9013-1(b) are satisfied.

14. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Application or the implementation of this Interim Order.

Dated: _____
New York, New York

The Honorable Michael E. Wiles
United States Bankruptcy Judge

EXHIBIT B

Gschwend & McNeil Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	x	
In re	:	Chapter 11
	:	
	:	Case No. 20-12212 (MEW)
GARRETT MOTION INC., <i>et al.</i> , ⁴	:	
	:	
Debtors.	:	Jointly Administered
	:	
	:	
	x	

**DECLARATION OF MATTHIAS GSCHWEND AND DAVID MCNEIL IN SUPPORT OF
THE APPLICATION OF DEBTORS FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF DELOITTE AG AS
AUDITOR AND ADVISORY SERVICES PROVIDER FOR THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE**

We, Matthias Gschwend and David McNeil, under penalty of perjury, declares as follows:

1. We are partners of the firm of Deloitte AG ("Deloitte AG"), which has an office at General-Guisan-Quai 38, Zürich 8022, Switzerland. We are duly authorized to make and submit this declaration (the "Declaration") on behalf of Deloitte AG in accordance with section 327(a) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") in support of the *Application of Debtors for Entry of an Order Authorizing the Retention and Employment of Deloitte AG as Auditor for the Debtors Effective as of the Petition Date* (the "Application").⁵ The Debtors seek to retain Deloitte AG in accordance with the terms and conditions set forth in: that certain engagement letter, dated April 17, 2020 (the "Audit Engagement Agreement") for the audit of the Debtors' financial statements for the year ending December 31, 2020 (as amended by that certain addendum dated September 28, 2020; the "Addendum to the Audit Engagement Agreement") and that certain engagement letter, dated

⁴ The last four digits of Garrett Motion Inc.'s tax identification number are 3189. Due to the large number of debtor entities in these Chapter 11 Cases, for which the Debtors have requested joint administration, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' proposed claims and noticing agent at <http://www.kccllc.net/garrettmotion>. The Debtors' corporate headquarters is located at La Pièce 16, Rolle, Switzerland.

⁵ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

September 9, 2020 (the “Statutory Audit Engagement Agreement”), collectively referred to as the “Engagement Agreements”. Copies of the Engagement Agreements are annexed hereto as **Exhibits 1, 2 and 3** respectively.

2. The statements set forth in this Declaration are based upon our personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by us or other personnel of Deloitte AG or its affiliates.

Deloitte AG’s Qualifications

3. Deloitte AG is a public accounting firm with offices across Switzerland. Deloitte AG has experience in providing accounting services on behalf of clients in the United States. Further, through our global network of affiliates in Deloitte Touche Tohmatsu Limited, we have access to professionals with significant experience in such chapter 11 proceedings. Such experience renders Deloitte AG qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases (the “Chapter 11 Cases”). Deloitte AG’s external audit services fulfill an important need and are not provided by any of the Debtors’ other professionals.

4. In addition, since 2018, Deloitte AG has provided professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte AG is familiar with the Debtors and their business, including the Debtors’ financial affairs, debt structure, operations, and related matters. Having worked with the Debtors’ management, Deloitte AG has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during these cases. Accordingly, Deloitte AG is both well-qualified and able to provide the services for the Debtors in the Chapter 11 Cases in an efficient and timely manner.

Disinterestedness

5. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of our information, knowledge, and belief based on reasonable inquiry: (a) neither we, Deloitte AG, nor any partner or principal of Deloitte AG that is anticipated to provide the services for

which Deloitte AG is to be retained (the “Engagement Partners/Principals”) holds any interest adverse to the Debtors; and (b) Deloitte AG has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein or in any attachment hereto.

6. In connection with Deloitte AG’s retention by the Debtors in the Chapter 11 Cases, Deloitte AG undertook searches to determine, and to disclose, whether it or its affiliates is or has been employed by or has other relationships with the Debtors or their affiliates, subsidiaries, directors, or officers, or any of the Debtors’ significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors (the “Potential Parties-in-Interest”), whose specific names were provided to Deloitte AG by the Debtors, listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the Chapter 11 Cases, Deloitte AG researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or significant Potential Parties-in-Interest.

7. Deloitte AG and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte AG and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. From time to time, Deloitte AG and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the Chapter 11 Cases, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte AG and/or its affiliates and the Engagement

Partners/Principals in matters unrelated to the Chapter 11 Cases. A listing of such parties is attached to this Declaration as **Schedule 2**.

8. Deloitte AG believes that the relationships described herein or reflected on **Schedule 2** have no bearing on the services for which Deloitte AG's retention is being sought by the Debtors in the Chapter 11 Cases. Furthermore, such relationships do not impair Deloitte AG's disinterestedness, and Deloitte AG does not represent an adverse interest in connection with the Chapter 11 Cases.

9. Despite the efforts described above to identify and disclose Deloitte AG's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte AG is a nationwide firm with many employees, Deloitte AG is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte AG discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

10. To the best of our knowledge, based on the internal search discussed above, Deloitte AG has determined that certain relationships should be disclosed as follows:

- a. Deloitte AG and/or its affiliates provide services in matters unrelated to the Chapter 11 Cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, have provided, currently provide and may in the future provide legal services to Deloitte AG or its affiliates in matters unrelated to the Chapter 11 Cases, and/or Deloitte AG or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte AG and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the Chapter 11 Cases. For example, from time to time, Deloitte AG and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- d. Certain financial institutions or their respective affiliates listed on **Schedule 2** (i) are lenders to an affiliate of Deloitte AG (Deloitte AG is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan

requirements of various partners and principals, respectively, of Deloitte AG and its affiliates. In addition, certain institutions or their respective affiliates, have provided, currently provide and may in the future provide asset management services for, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte AG.

e. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte AG or its affiliates in connection with matters unrelated to the Chapter 11 Cases.

f. Deloitte AG has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these Chapter 11 Cases. In its capacity as auditor, Deloitte AG also provides such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such Potential Parties-in-Interest's business arrangements with the Debtors. Deloitte AG and its affiliates have provided such ordinary course audit services for Honeywell International Inc. and its subsidiaries, which was the former parent of the Debtors in 2018.

g. Certain firms around the world, including an affiliate of Deloitte AG, are members of Deloitte Touche Tohmatsu Limited ("DTTL"), a United Kingdom company limited by guaranty. Certain of the non-Swiss member firms of DTTL or their affiliates (the "DTT Member Firms") have provided, currently provide or may in the future provide professional services to certain of the Debtors' affiliates.⁶

11. Furthermore, through reasonable inquiry, we do not believe there is any connection between the personnel of Deloitte AG or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee for Region 2, the Assistant United States Trustee for the Southern District of New York, and the attorney therefore assigned to the Chapter 11 Cases.

12. Except as may be disclosed herein, to the best of our knowledge, information, and belief, Deloitte AG and the Engagement Partners/Principals do not hold or represent any interest adverse to the Debtors, and we believe that Deloitte AG and the Engagement Partners/Principals are "disinterested persons" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

⁶ Each of the DTT Member Firms is a separate and independent legal entity. It is not Deloitte AG's practice to undertake conflict checks with DTT Member Firms for the purpose of identifying relationships that they may have with the Debtors and other parties-in-interest and Deloitte AG does not maintain a database for the purpose of identifying all such relationships.

Scope of Services

13. As set forth more fully in the Engagement Agreements, Deloitte AG has agreed to serve as the Debtors' auditor for the Debtors in accordance with the terms and conditions set forth in the Engagement Agreements, as follows:

a. ***Audit Engagement Agreement.*** Pursuant to the terms of the Audit Engagement Agreement, Deloitte AG is assisting the Debtors by: (i) performing an integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB) (United States) (the "PCAOB Standards") and expressing an opinion on (A) whether the Debtors' financial statements for the year ending December 31, 2020 is presented fairly in all material respects, in accordance with accounting principles generally accepted in the United States of America and (B) the effectiveness of the Debtors' internal control over financial reporting as of December 31, 2020; and reviewing the Debtors' condensed interim financial information in accordance with the PCAOB Standards for each of the quarters in the year ending December 31, 2020, prepared for submission to the Securities and Exchange Commission.

b. ***Statutory Audit Engagement Agreement.*** Pursuant to the terms of the Statutory Engagement Agreement, Deloitte AG is assisting the Debtors by: (i) performing an ordinary statutory audit in accordance with article 728a paragraph 1 CO with the objective of expressing an opinion as to whether the financial statements – comprising balance sheet, income statement and notes – and the proposed appropriation of available earnings comply with Swiss law and the Company's articles of incorporation and (ii) to confirm the existence of an internal control system that has been designed for the preparation of financial statements.

14. Deloitte AG respectfully requests that its retention be made effective as of the Petition Date so that Deloitte AG may be compensated for the professional services it has provided before the Application is heard by the Court. Deloitte AG has provided services to the Debtors in advance of approval of the Application in anticipation that its retention would be approved as of the Petition Date. Deloitte AG submits that these circumstances are of a nature warranting retroactive approval.

Professional Compensation

15. Deloitte AG's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements, set forth in the Engagement Agreements. Pursuant to the Audit

Engagement Agreement's billing schedule set forth therein, the Debtors and Deloitte AG agreed that Deloitte AG will bill the Debtors periodically with respect to the audit services performed thereunder, excluding the Out-of-Scope Services (defined below). The remaining payments to be made pursuant to the billing schedule for such audit services are as follows:

Invoice Date	Amount (CHF)	Approximate Amount (USD)
November 1, 2020	445,000	483,000
January 1, 2021	445,000	483,000
February 1, 2021	445,000	483,000
February 28, 2021	Remainder	Remainder

16. Pursuant to the Audit Engagement Agreement, Deloitte AG may provide additional audit services and conduct procedures associated with the services described above that are beyond the scope of the audit procedures at were anticipated to be performed at time the Audit Engagement Agreement was signed (collectively, the "Out-of-Scope Services"). The parties have agreed that the Out-of-Scope Services will be billed to the Debtors at the following blended hourly rates:

Level	Rate per hour (CHF)	Approximate rate per hour (USD)
Partner	790	860
Senior Manager	550	600
Manager	450	490
Assistant Manager	340	370
Senior	240	260
Staff	200	220
Delivery Centre	120	130

17. Pursuant to the Statutory Engagement Agreement, Deloitte AG agreed to bill the Debtors a fixed fee of CHF 25,000 (approximately \$27,100) in the aggregate, to be billed periodically according to the billing schedule set forth in the Statutory Engagement Agreement.

18. In addition to the fees set forth above, the Debtors have agreed to compensate Deloitte AG for actual, reasonable, and necessary expenses, including travel, report production, delivery services, and other expenses incurred by Deloitte AG in providing the audit services.

19. Deloitte AG intends to file interim and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred pursuant to the Engagement Agreements in accordance with applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules for the Southern District of New York, any applicable orders of the Court, including the order granting the Application, and any guidelines issued by the Office of the United States Trustee.

20. Deloitte AG will maintain records in support of any fees incurred in connection with the services it performs in the Chapter 11 Cases by category and nature of the services rendered, and will provide reasonably detailed descriptions of those services rendered on behalf of the Debtors, the time expended in providing those services, and the individuals who provided professional services on behalf of the Debtors. Deloitte AG will present such records to the Court in its fee applications to the Court. Deloitte AG requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments. We understand that all payments rendered pursuant to Deloitte AG's retention by the Debtors must be approved by an order of this Court and based upon the filing by Deloitte AG of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

21. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte AG approximately \$1,453,000 (CHF 1,335,000) for services performed and/or to be performed for the Debtors. As of the Petition Date, no amounts were outstanding with respect to any invoices issued by Deloitte AG prior to such date.

22. Some services incidental to the tasks to be performed by Deloitte AG in the Chapter 11 Cases may be performed by personnel now employed by or associated with affiliates of Deloitte AG, including services to affiliates of Deloitte Touche Tohmatsu Limited, which are located inside or outside of Switzerland. In particular, Deloitte AG has subcontracted services with other member firms including Deloitte & Touche LLP (USA), Deloitte Tax LLP (USA), Deloitte & Touche India Projects LP (India), Deloitte Touche Tohmatsu Certified Public Accountants LLP (China), and Deloitte Audit SRL (Romania). Subcontracted member firms maintain fixed fee inter-firm billing agreements with Deloitte AG based on work performed and these fees will be passed through by Deloitte AG to our subcontractors.

23. Deloitte AG has received no promises regarding compensation in the Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte AG has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the Chapter 11 Cases.

Efforts to Avoid Duplication of Services

24. The services performed by Deloitte AG will not unnecessarily duplicate or overlap with the other services performed by the Debtors' other retained professionals and advisors. Deloitte AG understands that the Debtors have retained and may retain additional professionals during the term of the Engagement Agreements, and Deloitte AG agrees to work cooperatively with the Debtors to avoid unnecessary duplication of services.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, we declare under penalty of perjury that the foregoing is true and correct.

Dated: September 30, 2020

/s/ Matthias Gschwend

Matthias Gschwend
Partner
Deloitte AG

/s/ David McNeil

David McNeil
Partner
Deloitte AG

Schedule 1

Potential Parties-in-Interest List

Potential Parties-in-Interest List

Debtor Entities

Garrett Motion Inc.
BRH LLC
Calvari Limited
Friction Materials LLC
Garrett ASASCO Inc.
Garrett Borrowing LLC
Garrett Holding Company Sàrl
Garrett LX I S.à r.l.
Garrett LX II S.à r.l.
Garrett LX III S.à r.l.
Garrett Motion Australia Pty Limited
Garrett Motion Automotive Research Mexico S. de R.L. de C.V
Garrett Motion Holdings II Inc.
Garrett Motion Holdings Inc.
Garrett Motion International Services S.R.L.
Garrett Motion Ireland A Limited
Garrett Motion Ireland B Limited
Garrett Motion Ireland C Limited
Garrett Motion Ireland Limited
Garrett Motion Italia S.R.L.
Garrett Motion Japan Inc.
Garrett Motion LLC
Garrett Motion México, Sociedad Anónima de Capital Variable
Garrett Motion Romania S.R.L.
Garrett Motion Sàrl
Garrett Motion Slovakia s.r.o.
Garrett Motion Switzerland Holdings Sàrl
Garrett Motion UK A Limited
Garrett Motion UK B Limited
Garrett Motion UK C Limited
Garrett Motion UK D Limited
Garrett Motion UK Limited
Garrett Transportation I Inc.
Garrett Transportation Systems Ltd
Garrett Transportation Systems UK II Ltd
Garrett TS Ltd
Garrett Turbo Ltd

Non-debtor Related Entities

COMDEV Investments Limited
FMP Automotive (Malaysia) SDN BHD
FMP Distribution Ltd.
FMP Group (Australia) Pty Ltd

FMP Group (Thailand) Limited
FMP Group Pty Limited
Garrett Finances SNC
Garrett Motion (Thailand)Co., Ltd.
Garrett Motion BermudaLtd.
Garrett Motion Czech Republic s.r.o.
Garrett Motion Engineering Solutions Private Limited
Garrett Motion France A S.A.S.
Garrett Motion France B S.A.S.
Garrett Motion France CS.A.
Garrett Motion France S.A.S.
Garrett Motion Germany GmbH
Garrett Motion Industria Automotiva Brasil Ltda
Garrett Motion International Services Morocco
Garrett Motion International Services S.R.L. Türkiye İrtibat Bürosu [Turkey]
Garrett Motion International ServicesSRL (Incorporated in Romania) [South Africa]
Garrett Motion Korea Ltd.
Garrett Motion Portugal, Unipessoal, Lda [Portugal]
Garrett Motion Technologies (India) Private Limited
Garrett Transportation Systems Ltd. [Thailand]
Honeywell Automotive Parts Services (Shanghai) Co., Ltd.
Honeywell Bermuda II, Ltd.
Honeywell Korea Ltd Indonesia Representative Office
Honeywell Transportation Investment (China) Co., Ltd. (New China TS Co)
Honeywell Turbo Technologies (Wuhan) Co., Ltd.
OOO Garrett Transportation Systems
Turbodina S.A.I.y.C.

Administrative Agents and Indenture Trustees

Deutsche Trustee Company Limited - Debt and Agency Services
Deutsche Trustee Company Limited - Lux Registrar
J.P. Morgan Europe Limited
JPMorgan Chase Bank, N.A., Loan and Agency Services Group

Bidder

KPS Capital Partners

Cash Management Banks

ANZ Corporate Banking
Bank of America Merrill Lynch, Global Corporate & Investment Banking
Banque Cantonale Vaudoise
BARCLAYS
BBVA
BLKB
BNP Paribas
Citibank

Citibank International Plc
CITIBANK INTERNATIONAL PLC
CITIBANK MASTER CARD
Citibank NA
Citibank NA Bratislava
Citigroup | Corporate and Investment Banking
Deutsche Bank
Goldman Sachs & Co. LLC
J.P. Morgan - Global Corporate Bank, Switzerland
JPMorgan Chase Bank - Luxembourg
JPMorgan Chase Bank - New York
Mitsubishi UFJ Trust and Banking
MUFG
Sumitomo Mitsui Banking Corporation, Duesseldorf Branch
Sumitomo Mitsui Trust Club Co.,Ltd
UBS Switzerland AG
UniCredit Bank AG
UniCredit Bank AG Luxembourg Branch
Unicredit Lease Management
UNICREDIT LEASING FLEET MANAGEMENT

Contract Counterparties

Al Manar for Manufacturing Car Fluids and Spare Parts
Allied-Signal Inc.
ASIST OTOMOTIV SAN TIC.LTD.STI.
Asysum S.A.
Balance Technology Inc.
Bayerische Motoren Werke Aktiengesellschaft
Bendix (Thailand) Limited
Bendix Commercial Vehicle Systems Limited
Bendix Corporation
Bendix Mintex Pty. Ltd.
British Belting & Asbestos Limited.
CANGO Hard and Soft S.R.L.,
Castec Korea Co., Ltd.
Cimos d.d.
Delphi Automotive Systems LLC
Dongying Baofeng Auto Parts Co., Ltd.
Fiat Powertrain Technologies S.p.a.
FMP Australia
FMP AUTOMOTIVE MALAYSIA SDN. B
FMP GROUP (THAILAND) LIMITED
Fomar Poland Sp. Z o.o.
Ford Forschungszentrum Aachen GmbH
Ford Motor Company
German TiAl Turbine & Turbocharger Technology GmbH

GRI ENGINEERING & DEVELOPMENT LLC (aka MAT Holdings Inc.)
GUANGZHOU BD CO., LTD
Hofstetter PCB AG
Honda R&D Co., Ltd.
Honeywell Intellectual Properties Inc.
Honeywell International Inc.
Kehua Holdings Co., Ltd
Knorr-Bremse AG
Knorr-Systeme fur Nutzfahrzeuge GmbH
Lucky Oil S.R.L
Mei Ta Industrial Co., Ltd
Microsoft Corporation
Ministry of the Economy of the Slovak Republic
Oerlikon Metco
OPTIMAL AG & CO. KG
Optimal KG
Pacific BBA Automotive Ltd.
Pacific BBA Limited
Palmers Green Pty. Ltd.
Recambiline S.L.
Roulonds Braking ApS
Shanghai Sinotec Co., Ltd.
Shenzhen BDS Automotive Technology Co., Ltd.
Sodirep
Sonceboz Automotive SA
Sony Computer Entertainment Inc.
TMD
Toyota Motor Corporation
Tye Soon Limited
Vaud Canton Central Tax Authority
Walter AG
Wecast Hungary Zrt.
Wecast Industries Co, Ltd.
Wuxi Best Precision Machinery Co. Ltd.
Wuxi Lihu Corporation Limited
Wuxi Yelong Precision Machinery Co., Ltd.

Credit Agreement Parties

BANCO BILBAO VIZCAYA ARGENTARIA, S.A., NEW YORK BRANCH
Bank of America Merrill Lynch International Limited
Barclays Bank PLC
BNP PARIBAS
CitiGroup Global Markets Limited
Deutsche Bank AG, London Branch
Goldman Sachs Bank USA
MUFG BANK, LTD

UNICREDIT BANK AG

Major Customers

Bayerische Motoren Werke AG
Caterpillar Inc.
Daimler AG
Deere & Company
Fiat Chrysler Automobiles N.V.
Ford Motor Company
FPT Industrial
General Motors
Groupe PSA
Hino Motors Ltd.
Hyundai Kia
Jiangling Motors Corporation Limited
Mazda Motor Corporation
Nissan Motor Co, Ltd
Perkins Engines Company Limited
Proto Motors
Renault S.A.
SAIC General Motors Corporation Limited
Subaru Corporation
Volkswagen Group

Directors and Officers

Aileen Kathryn McDowall
Alberto Abraham Chavez Dipp
Alberto Chavez
Aldea Mihaela
Alessandro Gili
Alexander Greene
Anthony Lodato
Armando Tacconelli
Brendan P O'Connor
Carlos Cardoso
Carlos De los Santos Anaya
Carsten J. Reinhardt
Chris James
Constanta Nazarcu
Courtney Enghauser
Craig Balis
Cristian Manu
Cyril Grandjean
Dai, Hong
Damien Schuind
Daniel Deiro

Dipp, Alberto Abraham Chavez
Enrique Vazquez Gorostiza
Eric Fraysse
Fabrice Spenninck
Fernando Marafon
Hong Dai
Jerome P. Maironi
Jerome Stoll
John Christopher James
John Jones
Koenraad Van Himbeeck
Lydia Castro Roa
Marian Vazur
Martin Schiesser
Masayuki Ienaga
Maura J. Clark
Neil Goldman
Olivier Rabiller
Paola Casciola
Patrick MacNamara
Paul Carlsson
Peter Bracke
Piero Gennari
Pierre Ernest Barthelet
Rebecca Conway
Richard Hogan
Russell James
Samuel Cochon
Scott Tozier
Sean Deason
Sean Reagan
Susan L. Main
Thierry Mabru

Non-D&O Employees in US

Aileen McDowall
Chris Hales
Christophe Carli
Christophe Mathy
Christopher Burdeu
Claire Fauquette
Cody Taylor
Dominique Bartlomiejczyk
Fabio Ferrante
Jean-Phillippe Bedu
Jean Phillippe Schmitt

Kerry Eby
Mark Rodrigues
Panos Sotiropoulos
Paul Blalock
Paul de Montfalcon
Regis Michel
Rob Cadle
Robert Vitasek
Volkan Deveci

Major Equity Holders

BlackRock Fund Advisors
Deccan Value Investors LP
Sessa Capital IM LP

Factoring Lenders

B.N.P. Paribas Factor S.A.
Banco Santander, S.A., Frankfurt Branch

Lenders

40/86 ADVISORS INC - AS AGT
ALLIANCEBERNSTEIN LP (AS AGT)
AMER MONEY MGMT CORP
ANGELO, GORDON & CO.L.P.
AOZORA BANK, LTD.
APEX CREDIT PARTNERS LLC
ARES MANAGEMEN+C11T LLC (AS AGT)
BARCLAYS BK PLC
BARING (U.K.) LIMITED
BARINGS (UK)- JOCASSEE PTNRS
BARINGS LLC (AS AGENT)
BCO BILBAO VIZCAYA ARGENTARIA,
BDCM FUND ADVISER LLC
BLUEMOUNTAIN CAP MANAGEMENT, L
BNP PARIBAS (SUISSE) SA
BNP PARIBAS SA
BRIGADE CAP MGT, LP
CAIRN CAPITAL GROUP LTD (AGT)
CARLSON CAPITAL, L.P.
CARLYLE INV MGMT L.L.C.
CITIBANK N.A - LOND BRANCH
CITIZENS BANK, NATL ASSOC
CQS MGT LTD
CR SUISSE ASSET MGMT LLC (AS A
CVC CR PARTS LLC
DCM SENIOR CREDIT, LLC

DEUTSCHE BK AG
DFG INVESTMENT ADVISERS INC
EAST-WEST UTD BK SA
EATON VANCE MANAGEMENT (AS AGT
ELMWOOD ASSET MANAGEMENT LLC
FAIR OAKS LOAN FUNDING I D A C
GOLDENTREE ASSET MGMT LP
GOLDENTREE LOAN MNGT EUR CLO 3
GOLDMAN SACHS ASSET MGMT LP (A
GOLDMAN SACHS BANK USA
GSO CAP PART LP
HALSEYPOINT ASSET MANAGMNT LLC
HAYFIN CAPITAL MANAGEMENT LLC
HPS INVESTMENT PARTNERS
ICICI BANK LTD
INTERMEDIATE CAP GR PLC (AGY)
INTERMEDIATE CAPITAL GROUP PLC
INVESCO ADVISERS, INC (AS AGEN
INVESCO EURO CLO III DAC
INVESTCORP CREDIT MGMT US LLC
JPMORGAN BK BRANCH - 0802
JPMORGAN CHASE BANK, NATL ASSO
M & G INV MGMT LTD (AGT)
MARBLE POINT CREDIT MGMT LLC
MEDALIST PARTNERS CORPORATE
MERRILL LYNCH & CO., INC.
MJX ASSET MGMT LLC
MUFG BANK, LTD.
MUZINICH & CO INC(AS AGT)
NASSAU CORPORATE CREDIT LLC
NIBC BK NV - LONDON
NORTH WESTERLY VI
NOVA KREDITNA BK MARIBOR DD
OCTAGON CR INVESTORS, LLC
PAR-FOUR INV MGT, LLC
PARTNERS GROUP (USA) INC.
PENTA CLO 6 DSGNTD ACTY CO .
PGIM INC
PINEBRIDGE INV LLC(AS AGT)
PPM AMER INC (AS AGENT)
PRETIUM CAP MGMT LLC
RAIFFEISEN BANK INTERNATIONAL
RAYMOND JAMES BANK N.A.
SILVERMINE CAP MGMT LLC
SOC GEN
STATE BANK OF INDIA

STATE BK OF INDIA-LONDON
STEELE CREEK
SUMITOMO MITSUI
TELOS ASSET MGT LLC
TIKEHAU CLO V B.V.
TIKEHAU INV MGMT S.A.S.
TPG OPPORTUNITIES PARTNERS, LP
UNICREDIT BK AG
VOYA INV MGMT CO LLC
WELLFLEET CR PARTS LLC
WHITEHORSE CAPITAL PARTNERS LP
YORK CAP MGT ADVISORS LLC

Hedging Parties

BANCO BILBAO VIZCAYA ARGENTARIA, S.A.
Barclays Bank plc
BNP Paribas, New York Branch
CITIBANK
CITIBANK N.A.
DEUTSCHE BANK AG
GOLDMAN SACHS INTERNATIONAL
J.P. MORGAN SECURITIES PLC
Merrill Lynch International
Société Générale
UNICREDIT BANK AG

Indemnification agreements

Honeywell ASASCO 2 Inc.
Honeywell International Inc.

Insurers

AIG Europe Limited
Allianz Global Corporate & Specialty SE
Allianz Insurance plc
Allied World Assurance Company AG
Aspen Syndicate 4711
Aviva Group
Beazley Syndicate 2623 / 623
Chubb European Group Limited
Chubb Seguros México, S.A.
Chubb Underwriting Agencies Ltd (Syndicate 2488)
Etablissement Cantonal d'Assurance (ECA)
First Liberty Insurance Corp
Great Lakes Insurance SE (Munich Re)
Hiscox (Syndicate 0033 HIS)
HSB Engineering Insurance Limited

Liberty Insurance Corp
MARSH & MCLENNAN INSURANCE AGENCY LUS
Marsh Ltd
MARSH LTD UK GB
Navigators Insurance Co
Pool Re
QBE European Operations plc.
Starr Indemnity & Liability Company
The First Liberty Insurance
W. R. Berkley Corporation
XL Insurance Company SE
Zurich Engineering
Zürich Versicherungs-Gesellschaft AG

Lease Counterparties

Casa Twin Tower Business Centre
EQUEST LOGISTIC S.R.L.
FMP Group (Australia) Pty Ltd
FZB Plymouth, LLC
Ganimede S.r.l
Hasma Pty Limited
HGR Management, LLC
Hiteco S.r.l.
Honeywell (China) Co., Ltd.
Honeywell Aftermarket Europe S.r.l.
Honeywell Control Systems Limited
Honeywell Garrett Italia Srl
Honeywell GmbH
HONEYWELL INGENIERIA Y TECNOLOGIA AEROSPACIAL DE MEXICO S. DE R.L.
DE C.V.
HONEYWELL INTERNATIONAL INC.
Honeywell International S.à.r.l.
Honeywell Japan Ltd.
Honeywell Limited
Honeywell Technologies Sarl
Honeywell UK Limited
Industrious ATL 1447 Peachtree LLC
INMUEBLES EL VIGIA, S.A. DE C.V.
La Ganimede S.r.l.
NETRON INVESTMENT SRL
Novar ED&S Limited
Regus Management Group LLC
SECOND ROC-JERSEY ASSOCIATES L.L.C.
Sparkasse Gifhorn-Wolfsburg
Svizzera 185 S.r.l
Wong y Asociados Inmobiliaria, S. de R.L.de C.V.

Xtraspace Flexi Office (pty) Ltd.

Litigation parties

Administración Desconcentrada de Auditoría de Comercio Exterior del Pacífico Norte, con Sede en Baja California, de la Administración General de Auditoría de Comercio Exterior del Servicio de Administración Tributaria,
BES SAUVAIGO & ASSOCIES
DARIUS ADAMCZYK
Elise Deillon-Antenen, avocate
Hayat Aarab
Honeywell ASASCO 2 Inc.
HONEYWELL ASASCO 2 LLC
HONEYWELL ASASCO LLC
Honeywell do Brasil Ltda.
HONEYWELL HOLDINGS INTERNATIONAL INC.
Honeywell International Inc.
Maître Anne-Marie Aufrère
Mexicali Customs House
Precision Components Industries
SELARL MJ ALPES
SU PING LU

Noteholders

ABN AMRO Investment Solutions S.A.
Aegon USA Investment Management, LLC
AllianceBernstein, L.P. (U.S.)
AllianceBernstein, LTD (U.K.)
Amundi Pioneer Asset Management, Inc.
Anima SGR S.p.A.
AXA Investment Managers (U.K.), LTD
Baillie Gifford & Company
Banco de Sabadell S.A. (Asset Management)
BankInvest Asset Management
Barings (U.K.), LTD
Barings, LLC
BlackRock Investment Management (U.K.), LTD
BNP Paribas Fortis S.A./N.V. (Private Banking)
Chenavari Credit Partners, LLP
DBX Advisors, LLC
Deka Investment GmbH
DWS Investment GmbH
Eaton Vance
Edmond de Rothschild Asset Management (UK) LTD
Erste Asset Management GmbH
Fidelity International Limited - FIL Investment Services (U.K.), LTD
Financière Meeschaert
Formuepleje A/S

Generali Insurance Asset Management SGR S.p.A.
GoldenTree Asset Management, L.P. (U.S.)
Groupama Asset Management S.A.
Helaba Invest Kapitalanlagegesellschaft mbH
Intermediate Capital Group plc
Intermediate Capital Group, Inc.
Invesco Asset Management S.A.
Janus Henderson Investors (U.K.)
JAR Capital Wealth Management, LLP
Kames Capital PLC
Lord, Abbett & Co., LLC (Asset Management)
M&G Investment Management Ltd
Manulife Asset Management (Europe), LTD
MEAG Munich Ergo Asset Management GmbH
Mediolanum Asset Management, LTD
Muzinich & Co., LTD (London)
NatWest Markets, PLC
NN Investment Partners (Belgium)
Nomura Asset Management U.S.A., Inc.
Nykredit Asset Management A/S
ODDO BHF Asset Management SAS
OFI Asset Management
PineBridge Investments Europe, LTD
PPM America
Pramerica SGR S.p.A.
Robeco Institutional Asset Management BV
Russell Investment Management, LLC
Schroder Investment Management North America, Inc.
St Paul's CLO IX Designated Activity Company
State Street Global Advisors Ireland, LTD
Swedbank Robur Fonder AB
Syd Fund Management A/S
Teachers Retirement System of Louisiana
Tikehau Investment Management
UBS Fund Management (Luxembourg) S.A. (Funds)
UBS Switzerland AG
Voya Investment Management, LLC

Other Unsecured Creditors

Agenzia Regionale per la Tutela dell'Ambiente (ARTA), Distretto provinciale di Chieti
Regione Abruzzo Dipartimento Opere Pubbliche, Governo del Territorio e Politiche Ambientali
Servizio Tecnico Ambiente, Provincia di Chieti
Tennessee Department of Environment and Conservation

Professionals

A and L Goodbody

ABRAMS & BAYLISS LLP
AlixPartners LLP
ANDERSEN TAX, LLC
Arendt & Medernach SA
Arendt Services SA
Arnold & Porter Kaye Scholer LLP
BAKER & MCKENZIE - CIS, LIMITED
Baker & McKenzie Abogados, S.C.
BAKER AND MCKENZIE ZURICH
Barzano & Zanardo Roma S.p.A
Beijing Chang Tsi & Partners
BHOOPALAM CHANDRASHEKHAR AIAH PRABHA
Bird & Bird AARPI
Bird and Bird LLP
Bird&Bird Advokat KB
BMG AVOCATS
Boult Wade Tennant LLP
Broadridge Investor Communications
Brown Rudnick LLP
Brunner et Associes SA
CARMODY AND TORRANCE
CMS CAMERON MCKENNA SCA
CMS HASCHE SIGLE
CMS von Erlach Poncet SA
ConwayMCColl Solicitors Limited
CORNERSTONE RESEARCH INC.
CSC THE UNITED STATES CORPORATION
Daniel J. Edelman, Inc.
DAVIS POLK & WARDWELL LONDON LLP GB
DELOITTE & TOUCHE LLP
DELOITTE & TOUCHE S.P.A.
DELOITTE & TOUCHE SA SUISSE
Deloitte Audit S.R.L.
Deloitte Audit s.r.o.
Deloitte Audit, s. r. o.
Deloitte Consulting AG
Deloitte Haskins and Sells LLP
Deloitte LLP
Deloitte SA
DELOITTE TOUCHE
DENTONS SOUTH AFRICA
Donald Hill Patent Law
Drinker Biddle & Reath
Ernst & Young AG
Ernst & Young Law s. r. o.
Ernst & Young LLP

ERNST & YOUNG SRL
Ernst & Young, s.r.o.
ERNST + YOUNG
ERNST and YOUNG LLP
Ernst&Young Law GmbH
ERNST&YOUNG TERCO SERVIÇOS
Freshfields Bruckhaus Deringer
FTI CONSULTING INC US
GALAZ,YAMAZAKI, RUIZ, URQUIZA, S.C.
Gevers & Ores
GLOBAL LAW OFFICE
Greenberg Traurig PA
Gun Partners
Hadiputranto, Hadinoto & Partners
Haynes and Boone, LLP
HOGAN LOVELLS INTERNATIONAL LLP
Hogan Lovells LPP International LLP
Hogan Lovells Paris LLP
HOGAN LOVELLS US LLP
IPREO LLC
JUNHE LLP
Kim and Chang
KPMG LLP
Kurtzman Carson Consultants (KCC)
Lakshmikumaran & Sridharan
LATHAM & WATKINS LLP
Leason Ellis LLP
LENZ ET STAEHELIN
LEWIS SILKIN LLP
Lewis Silkin Services Limited
Lorenz and Kopf LLP
M&M O'SHEA
MACKENZIE PARTNERS, INC
Morgan Stanley Smith Barney LLC
Pangrle Patent Brand and Design Law
Perella Weinberg Partners LP
PHILLIPS ADR ENTERPRISES PC
Price Water House & Co Bangalore LL
PRICEWATERHOUSE COOPERS S.C.
PricewaterhouseCoopers AG
PRICEWATERHOUSECOOPERS CONTADORES
PricewaterhouseCoopers LLP
PRICEWATERHOUSECOOPERS PRIVATE
PricewaterhouseCoopers Private Limi
Pricewaterhousecoopers services LLP
PricewaterhouseCoopers Slovensko sr

PricewaterhouseCoopers Tax k s
PRICEWATERHOUSECOOPES LLP GB
PWC UK
QUINN EMANUEL URQUHART & SULLIVAN, US
Quinn Emmanuel Trial Lawyers
Radu si Asociatii SPRL
Remfry & Sagar
ROXIN RECHTSANWAELE LLP
Schofield Sweeney LLP
Schulte Roth & Zabel LLP
SCP FLICHY GRANGE AVOCATS
Seager Tufte and Wickhem LLP
Sheppard Mullin Richter Hampton LLP
Signature Litigation AARPI
SIMMONS AND SIMMONS LLP
Simpson Thacher Barlett
Sullivan & Cromwell LLP
The Law Office of John A Griecci
THOMPSON HINE LLP
TLG - THE LEGAL GROUP ADVOCATES
TOWERS WATSON CONSULTORES SA DE CV
WILLIS TOWERS WATSON CONSULTING BVB
Willis Towers Watson US LLC
WP Thompson Limited
Yuasa and Hara

JV Partners and Other Related Parties

CANGO
FMP Australia
FMP AUTOMOTIVE MALAYSIA SDN. B
FMP GROUP (THAILAND) LIMITED
Honeywell International Inc.
Honeywell Transportation Investment (China) Co.,Ltd.

SDNY Bankruptcy Judges

Chief Judge Cecelia G. Morris
Judge James L. Garrity Jr.
Judge Martin Glenn
Judge Michael E. Wiles
Judge Robert D. Drain
Judge Robert E. Grossman
Judge Sean H. Lane
Judge Shelley C. Chapman
Judge Stuart M. Bernstein

Tax Authorities and Regulators

Administration des contributions directes - Grand Duche de Luxembourg
Agencia Aduanal Esquer Luken, SC
ANAF-DGRFMB-Administratia Fiscala pentru Contribuabili Mijlocii
ANAF-Directia Generala de Administrara a Marilor Contribuabili (DGAMC)
Australia Border Force
Australian Taxation Office
Ayuntamiento de Mexicali
Birou Vamal Otopeni
Biroul Vamal Constanta
Biroul Vamal Otopeni Calatori
California Department of Tax & Fee Administration
Chambre de commerce (Luxembourg)
Cheshire East Council
COMISION ESTATAL DE SERVICIOS PUBLICOS DE MEXICALI
Companies House
Customs and Tariff Bureau
DC Office of Tax and Revenue
Delaware Division of Corporations
Direzione Provinciale di Chieti
ENVIRONMENTAL PROTECTION AGENCY
Etat de vaud or Canton de vaud (Office d'impot des Personnes Morales) – State of vaud or
Canton of vaud (Tax Office for Legal Entities)
Financial Accounting Standards Board
Financni Urad Pro Hlavni
Finanzamt Konstanz
Franchise Tax Board California
General Directorate of Local Taxes and Fees Sector 6
Georgia Department of Revenue
GOBIERNO DEL ESTADO DE BAJA CALIFORNIA
Groundwater & Environmental Services, Inc
HM Revenue & Customs
Honjo-city Tax Collection Division
Indiana Department of Revenue
Inenco
Iowa Department of Revenue
IPAN Intellectual Property Associat
IRS (INTERNAL REVENUE SERVICE)
Japan National Tax Agency
Ministry of the Economy of the Slovak Republic
Municipality of Atessa
Municipality of Torino
New York Department of Revenue
Obec Zaborske
Office of the Revenue Commissioners
Public Company Accounting Oversight Board
PUBLIC COMPANY ACCOUNTING OVERSIGHTBOARD US

Regione Abruzzo Servizio Tesoreria
RL Jones Custombroker
Saitama prefecture
Servicio de Administracion Tributaria
Slovak Fiscal Administration
Slovak Tax Authority
State of Connecticut Department of Revenue Service
Tennessee Department of Revenue
Tokyo Metropolitan Government
UK Finance Administration
Urad prace, socialnych veci a rodiny
US Customs & Border Protection
Vaud Canton Central Tax Authority
Waterford City Council
Wood Environment & Infrastructure Solutions Inc

UCC Lien Holders

ECONOCOM CORPORATION
JPMORGAN CHASE BANK, N.A.

Unions and Works Councils

Australian Manufacturing Workers Union
Connect trade union (formerly TEEU)
Electrical Trades Union
Nueva Cultura Laboral
Sindicatul Allied Signal

US Trustee employees

Alicia Leonhard
Christine Black
Guy A. Van Baalen
Joseph Allen
Joseph Nadkarni
Kathleen Schmitt
Linda Riffkin
Lisa Penpraze
Paul K. Schwartzberg
William K. Harrington

Utilities

Added Computer & Telephony Com e Se
AGUA Y HIELO ESTRELLAZUL DE MEXICAL
Airtel A/C No. 112-100960996
Airtel A/c No: 112-100959962
AN APELE ROMANE
APA NOVA

APA NOVA BUCURESTI SA
ARUBA SPA
ARUBA SPA E2E
AT & T Communication Services India
AT and T Mobility LLC
AYUNTAMIENTO DE MEXICALI
BEIJING WANG AN JIE TONG TECHNOLOGY
BETTA TELECOMUNICAÇÕES E ELETRÔNICA
BHARTI AIRTEL LIMITED
Bharti Airtel Services Ltd
BORD GAIS
C.C.D. ENERGIES
CAM. NAL. DE LA IND. ELECTR. DE TELECOM Y TECNO DE LA INFO
CAMARA DE COMERCIALIZACAO DE
CASCARDI SANEAMENTO BÁSICO LTDA
CFE SUMINISTRADOR DE SERVICIOS
Chaturshringi Service Station
CHEMTECH WASTE MANAGEMENT LTD
Cheongdo
China Unicom Wuhan Paging Enterprise Office
China United Network Communications Co., Ltd.
CIA ULTRAGAZ S.A
Cia Ultragaz S/A
Com And Lan Digital Tech Co., Ltd.
Comision Federal de Electricidad
Comune di Atezza
CONDOMINIO EDIFICIO PAULISTA
Corporativo Reaal S de RL de CV
DESARROLLO DE TECNOLOGIAS INTEGRALE
DIBPEL GERENCIAMENTO DE RESIDUOS
Duksung
DYNAMIC COMMUNICATIONS MEXICO
E.D.F. - G.D.F.
E.ON Energie România S.A.
EC Bank Co., Ltd.
ECOGAS MEXICO, S. DE R.L. DE C.V.
EDISON ENERGIA SpA
EDP SAO PAULO DISTRIBUICAO DE
Energia
ENERGIA AZTECA X SA DE CV
EOLO SpA
Fanal Comercio Derivados Petroleo
Fans Trans (China) International Freight Agent Co., Ltd.
FASTWEB SPA
FASTWEB SPA / MILANO
GOEPIK SISTEMAS INDUSTRIAIS SA

GSA GERENCIAMIENTO DE RESIDUOS EIREL
GTS TELECOM SRL
H. BLOCH a.s.
Hidrocarburos del Noroeste SA de CV
HONJOSHI SUIDOKA
Horizon Safety Systems
Horizon Services
HORIZON TECH LTDA
Hyundai AutoEver Corp.
IDEA CELLULAR LTD 8.10604733
Idea Cellular Ltd A/c No 8.10398708
IEnova Marketing S. de R.L. de C.V.
Insight Technology Solutions GmbH
IRCAT CO SRL
Irish Water
JAIME DONACIANO JIMENEZ CRUZ
Jiashang Petroleum (Zhoushan) Co.,
Korean Oil
KOSIT A S
Kt Estate Co., Ltd.
LUBSTAR A.S.
Maharashtra State Electricity Distr
MARIA ROSA ALICIA MARAVEL VALENZUEL
MAWATI COLETA DE RESIDUOS INDUSTRIA
MEDAM S DE RL DE CV
MICHELLE GARCIA LICONA
MOL Česká republika, s.r.o.
NAMYANG CO.,LTD.
Nantong Lean Electronics Co., Ltd
NCH BRASIL LTDA.
Nepal Dist. de Agua Mineral LTDA.
Nevicom SA
ONYX EST
OPERADORA DE BOLICHE MEXICALI
Operadora de Boliche Mexicali SA de CV
ORANGE BUSINESS SERVICES
ORANGE ROMANIA SA
Orange Slovensko a s
PACIFIC TREATMENT ENVIRONMENTAL
PCS Telecom Co.,Ltd
PRAZSKA ENERGETIKA, A.S.
Presov REAL s.r.o
PROAGUAS TRANSANTISTA LTDA-ME
PROLAB AMBIENTAL ANÁLISE
PROMOBEIS DE MEXICALI, A.C.
RADIOMOVIL DIPSA SA DE CV

Radiomovil Dipsa SA de CV Payment
RAI Abbonamenti Speciali Torino
RELIANCE JIO INFOCOMM LIMITED
Renault SAS
RENOVA TRATAMENTO DE RESIDUOS LTDA
Restore Shred
Ryder Communications Group Inc
RYDER COMMUNICATIONS GROUP INC US
SABESP - COMP.SAN.BAS.S.P
SAMSUNG SDS
SAS SEGEC DIRECT
Schneider Electric ESS BVBA
SERVICO AUTONOMO DE AGUA E ESGOTO
Shang Hai Lai Shi You Pin You Xian
shanghai move-communicate Co.Ltd.
shanghai telecom account center
SHANGHAI WINSH COMPUTER TECHNOLOGY
Shanghai Ziyan information technolo
Shanghai Ziyu Network Technology Co
SINGTEL EUROPE LTD
Singtel Global (India) Pvt Ltd
SingTel Global India Private Limite
Singtel Global India Pvt Ltd
SK Broadband Co., Ltd.
SK PROTECTIVE PRODUCTS
SK Technik
SK 텔레콤
SUEZ Australia Pty Ltd
Swisscom (Schweiz) AG
TELECOM ITALIA SPA
TELSTRA
TEMPO ENERGIA S.A.
Tinmar Energy SA
TINMAR GAS S.A.
T-mobile Czech Republic, a.s.
TOTAL ENERGIE GAZ
TOTAL FRANCE
T-SYSTEMS DO BRASIL LTDA
UB1st Co., Ltd.
UNITED GRINDING NORTH AMERICA INC
VEOLIA EAU
Veolia Environmental Services Techn
VEOLIA ES CLEANAWAY UK LTD
Veolia Water Technologies
VERIZON
Verizon communications India Privat

Verizon Communications Slovakia s.r
VERIZON FINANCIAL SERVICES LLC US
Verizon Italia S.p.A.
Verizon Nederland BV
Verizon Switzerland AG
VERIZON WIRELESS
VERIZON WIRELESS US
VODAFONE
Vodafone GmbH
Vodafone Idea Limited
Vodafone Italia S.p.A.
Vodafone Ltd
Vychodoslovenska energetika a.s
Waterlogic Australia PTY LTD
Wuhan Hubei Electric Power Company
Wuhan Stone Smart Time Technology
Wuhan Water Group Company Litimited.

Major Vendors

ACEROS MOLDEADOS DE LACUNZA SA
ACTECH GMBH
ADP
Aikoku Alpha Corp
ALUMALSA
Amazon
ANSYS
AOKI SEIKI INDUSTRIES
ARANDA TOOLING INC.
ATMECA
AutoCont
AVENUE MOULDMAKING LTD
AVL
AXA Life
BIBUS
BOCAR S.A. DE C.V.
Booster Precision Components
BQ MACHINING SA DE CV
Brakes India
BUDGET SRL
Caisse AVS de la Federation patronale vandoise
Caparo Engineering India Pvt Ltd
CASTEC
CASTWELL PRODUCTS LLC
CBRE
CCN
CEMB

Central CMS Corporation
CEVA
Cimos
CITI
Cogeme
COMPA SA
COMPACT SERVICE ABC SRL
COMPAX INC
CROSS MANUFACTURING CO
CRRC
Daido
Dalian Nakamura
Dandong Heben Prec Mach Co Ltd
DANYANG CHENGYE LIGHT
DATATECHNIC
DBI PLASTICS
DHL
DISCOM INTERNATIONAL INC
Doncasters
DUCI
Easy Flyers S.R.O.
ECONOCOM
EGSTON
ELE Advanced Technology
ElringKlinger
ENKEI ALUMINIUM PRODUCTS
EQUEST LOGISTIC SRL
ETAS
EVEREST ROPACK
Expeditors International
Faist
Feilong Auto Components Co., Ltd
FERRIERE DI STABIO S.A
Finecast Foundry Limited
FIRTH RIXSON PLC
Flex Automotive
Fontana
Formel D
FPRS DEPOSITORY ACCOUNT PLAN 88374 US (FIDELITY)
FS PRECISION TECH LLC
FSA Systeme de Asamblare SRL
Fujitsu
Fujiwa Machinery
GITS
GUTIERREZ TRUCKING, LLC.
Helical

Hella
Hickey Fabrication Services Ltd.
HIT PRECISION METALS CO LTD
Hitachi
Honeywell
Howmet Fixation Simmonds SAS
INDO MIM PRIVATE LTD
Indo Schottle
INDO-MIM PRIVATE LTD
INSTITUTO MEXICANO DEL SEGURO SOCIAL
Inzi Controls
ISIS Development
Japan Pension Organization Port
Jiangsu sinotec co.,ltd
JIANGSU TENGCHI TECHNOLOGY CO LTD
Jiangyin Machine Building Inc
JIANGYIN UNI-POL CO LTD
Kamtec
Kehua
KINTETSU WORLD EXPRESS, INC.
KOSEI AKAGI (KUNSHAN) ALUMINUM CO.,
Koshida Corporation
KOVOLIS HEDVIKOV A.S
Le Belier
LEMAN Industire
LGA Automation
Lioho Metal (hubei) Co Ltd
LISK GW COMPANY INC
M2M Machining Inc
Magneti Marelli
MANPOWER
Marubeni Automotive Corporation
MECANIZACION S.A.
Mei Ta Industrial Co., Ltd
METALIS
Microsoft Corporation
MINDA CORPORATION LIMITED
MITSUBA
MITSUBISHI
NATIONAL ECONOMIC RESEARCH ASSOC
Netron Investment SRL
NINGBO YINZHOU TIANGE AUTOMOBILE
NMB Minebea GmbH
NNC SOLUTIONS SRL
NORMA
NTT

Old Mutual Operadora de Fondos
ORACLE
PERROTTON
Pierburg
Poclain Technicast
PRECIALP
PRECISION RESOURCE
Q and L Industrial Services s r o
Quality&Logistics Industrial Service
R.G. RAY CORPORATION
RAIS Slovakia, s.r.o.
RCI ROSS CASTING & INNOVATION
Remet UK Ltd.
S&H Co
Saint Jean Industries Lorraine
Saint Jean Industries Lorraine SA
Samwee Precision
SC EXCELENT AUTO SRL
Schaeffler
SECURITAS
SELMEC
Sensata
Seo-il Casting
Shanghai LiangJi
SICTA
SIRVA GLOBAL RELOCATION INC
Sn SAMAT
Sonceboz
STOCKLOR
Streit
STWM
Supply Chain Factory GmbH
T.R. Fastenings
TAIKO UNYU
TATA CONSULTANCY SERVICES
TECHSISTEM SRL
TECNOMATIC
TF SERVICE IMPEX SRL
THE CHARTER DEPT. INC.
THE COLLECTOR - GENERAL
Thermamax
Trigo
TRUCAST
Turbocam Automated Production Syste
Umfotec Umformtechnik GmbH
UniCredit

UNITED HEALTH CARE
Universal Precision Screws
US BANK (FREIGHT)
VANGUARD FOUNDRY LTD
VIMI Fasteners S.p.A.
WAUKESHA BEARINGS CORP
Wescast
Wieland Metal Services LLC
Windtech Inc
WUXI BEST PRECISION MACHINERY CO
WUXI LIHU
Wuxi Xinan Aluminum Technology Co.,
WUXI YELONG PRECISION MACHINERY CO
YUSEN LOGISTICS S.R.L.

Schedule 2

Potential Parties-in-Interest with Connections

Potential parties-in-interest or their affiliates for whom Deloitte AG or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth in the Gschwend & McNeil Declaration, or with whom such parties have other relationships, including banking relationships.

Debtor Entities

Garrett Motion Inc.

BRH LLC

Calvari Limited

Friction Materials LLC

Garrett ASASCO Inc.

Garrett Borrowing LLC

Garrett Holding Company Sàrl

Garrett LX I S.à r.l.

Garrett LX II S.à r.l.

Garrett LX III S.à r.l.

Garrett Motion Australia Pty Limited

Garrett Motion Automotive Research Mexico S. de R.L. de C.V

Garrett Motion Holdings II Inc.

Garrett Motion Holdings Inc.

Garrett Motion International Services S.R.L.

Garrett Motion Ireland A Limited

Garrett Motion Ireland B Limited

Garrett Motion Ireland C Limited

Garrett Motion Ireland Limited

Garrett Motion Italia S.R.L.

Garrett Motion Japan Inc.

Garrett Motion LLC

Garrett Motion México, Sociedad Anónima de Capital Variable

Garrett Motion Romania S.R.L.

Garrett Motion Sàrl

Garrett Motion Slovakia s.r.o.

Garrett Motion Switzerland Holdings Sàrl

Garrett Motion UK A Limited

Garrett Motion UK B Limited
Garrett Motion UK C Limited
Garrett Motion UK D Limited
Garrett Motion UK Limited
Garrett Transportation I Inc.
Garrett Transportation Systems Ltd
Garrett Transportation Systems UK II Ltd
Garrett TS Ltd
Garrett Turbo Ltd

Non-debtor Related Entities

COMDEV Investments Limited
FMP Automotive (Malaysia) SDN BHD
FMP Distribution Ltd.
FMP Group (Australia) Pty Ltd
FMP Group (Thailand) Limited
FMP Group Pty Limited
Garrett Finances SNC
Garrett Motion (Thailand)Co., Ltd.
Garrett Motion BermudaLtd.
Garrett Motion Czech Republic s.r.o.
Garrett Motion Engineering Solutions Private Limited
Garrett Motion France A S.A.S.
Garrett Motion France B S.A.S.
Garrett Motion France CS.A.
Garrett Motion France S.A.S.
Garrett Motion Germany GmbH
Garrett Motion Industria Automotiva Brasil Ltda
Garrett Motion International Services Morocco
Garrett Motion International Services S.R.L. Türkiye İrtibat Bürosu [Turkey]
Garrett Motion International ServicesSRL (Incorporated in Romania) [South Africa]
Garrett Motion Korea Ltd.
Garrett Motion Portugal, Unipessoal, Lda [Portugal]
Garrett Motion Technologies (India) Private Limited
Garrett Transportation Systems Ltd. [Thailand]
Honeywell Automotive Parts Services (Shanghai) Co., Ltd.
Honeywell Bermuda II, Ltd.
Honeywell Korea Ltd Indonesia Representative Office
Honeywell Transportation Investment (China) Co., Ltd. (New China TS Co)
Honeywell Turbo Technologies (Wuhan) Co., Ltd.
OOO Garrett Transportation Systems

Turbodina S.A.I.y.C.

Administrative Agents and Indenture Trustees

Deutsche Trustee Company Limited - Debt and Agency Services

Deutsche Trustee Company Limited - Lux Registrar

J.P. Morgan Europe Limited

JPMorgan Chase Bank, N.A., Loan and Agency Services Group

Bidder

KPS Capital Partners

Cash Management Banks

ANZ Corporate Banking

Bank of America Merrill Lynch, Global Corporate & Investment Banking

Banque Cantonale Vaudoise

BARCLAYS

BBVA

BLKB

BNP Paribas

Citibank

Citibank International Plc

CITIBANK INTERNATIONAL PLC

CITIBANK MASTER CARD

Citibank NA

Citibank NA Bratislava

Citigroup | Corporate and Investment Banking

Deutsche Bank

Goldman Sachs & Co. LLC

J.P. Morgan - Global Corporate Bank, Switzerland

JPMorgan Chase Bank - Luxembourg

JPMorgan Chase Bank - New York

Mitsubishi UFJ Trust and Banking

MUFG

Sumitomo Mitsui Banking Corporation, Duesseldorf Branch

Sumitomo Mitsui Trust Club Co.,Ltd

UBS Switzerland AG

UniCredit Bank AG

UniCredit Bank AG Luxembourg Branch

Unicredit Lease Management

UNICREDIT LEASING FLEET MANAGEMENT

Contract Counterparties

Al Manar for Manufacturing Car Fluids and Spare Parts
Bayerische Motoren Werke Aktiengesellschaft
Bendix (Thailand) Limited
Bendix Commercial Vehicle Systems Limited
British Belting & Asbestos Limited.
Castec Korea Co., Ltd.
Delphi Automotive Systems LLC
Dongying Baofeng Auto Parts Co., Ltd.
Fiat Powertrain Technologies S.p.a.
FMP Australia
FMP AUTOMOTIVE MALAYSIA SDN. B
FMP GROUP (THAILAND) LIMITED
Ford Motor Company
GRI ENGINEERING & DEVELOPMENT LLC (aka MAT Holdings Inc.)
Hofstetter PCB AG
Honda R&D Co., Ltd.
Honeywell Intellectual Properties Inc.
Honeywell International Inc.
Knorr-Bremse AG
Knorr-Systeme fur Nutzfahrzeuge GmbH
Microsoft Corporation
Oerlikon Metco
OPTIMAL AG & CO. KG
Optimal KG
Pacific BBA Limited
Sony Computer Entertainment Inc.
Toyota Motor Corporation
Vaud Canton Central Tax Authority
Wescast Hungary Zrt.
Wescast Industries Co, Ltd.

Credit Agreement Parties

BANCO BILBAO VIZCAYA ARGENTARIA, S.A., NEW YORK BRANCH
Bank of America Merrill Lynch International Limited
Barclays Bank PLC
BNP PARIBAS
CitiGroup Global Markets Limited
Deutsche Bank AG, London Branch
Goldman Sachs Bank USA
MUFG BANK, LTD

UNICREDIT BANK AG

Major Customers

Bayerische Motoren Werke AG
Caterpillar Inc.
Daimler AG
Deere & Company
Fiat Chrysler Automobiles N.V.
Ford Motor Company
FPT Industrial
General Motors
Groupe PSA
Hyundai Kia
Jiangling Motors Corporation Limited
Mazda Motor Corporation
Nissan Motor Co, Ltd
Perkins Engines Company Limited
Proto Motors
Renault S.A.
SAIC General Motors Corporation Limited
Subaru Corporation
Volkswagen Group

Directors and Officers

Alessandro Gili
Brendan P O'Connor
Carlos Cardoso
Carsten J. Reinhardt
Courtney Enghauser
Cyril Grandjean
John Jones
Koenraad Van Himbeeck
Maura J. Clark
Olivier Rabiller
Patrick MacNamara
Peter Bracke
Richard Hogan
Scott Tozier
Sean Reagan
Susan L. Main
Thierry Mabru

Non-D&O Employees in US

Major Equity Holders

BlackRock Fund Advisors

Factoring Lenders

B.N.P. Paribas Factor S.A.

Banco Santander, S.A., Frankfurt Branch

Lenders

40/86 ADVISORS INC - AS AGT

ALLIANCEBERNSTEIN LP (AS AGT)

AMER MONEY MGMT CORP

ANGELO, GORDON & CO.L.P.

AOZORA BANK, LTD.

APEX CREDIT PARTNERS LLC

ARES MANAGEMEN+C11T LLC (AS AGT)

BARCLAYS BK PLC

BARING (U.K.) LIMITED

BARINGS (UK)- JOCASSEE PTNRS

BARINGS LLC (AS AGENT)

BCO BILBAO VIZCAYA ARGENTARIA,

BLUEMOUNTAIN CAP MANAGEMENT, L

BNP PARIBAS (SUISSE) SA

BNP PARIBAS SA

CAIRN CAPITAL GROUP LTD (AGT)

CARLSON CAPITAL, L.P.

CARLYLE INV MGMT L.L.C.

CITIBANK N.A - LOND BRANCH

CITIZENS BANK, NATL ASSOC

CQS MGT LTD

CR SUISSE ASSET MGMT LLC (AS A

CVC CR PARTS LLC

DEUTSCHE BK AG

EAST-WEST UTD BK SA

EATON VANCE MANAGEMENT (AS AGT

FAIR OAKS LOAN FUNDING I D A C

GOLDENTREE ASSET MGMT LP

GOLDENTREE LOAN MNGT EUR CLO 3

GOLDMAN SACHS ASSET MGMT LP (A

GOLDMAN SACHS BANK USA
GSO CAP PART LP
HAYFIN CAPITAL MANAGEMENT LLC
HPS INVESTMENT PARTNERS
ICICI BANK LTD
INTERMEDIATE CAP GR PLC (AGY)
INTERMEDIATE CAPITAL GROUP PLC
INVESCO ADVISERS, INC (AS AGEN
JPMORGAN BK BRANCH - 0802
JPMORGAN CHASE BANK, NATL ASSO
M & G INV MGMT LTD (AGT)
MERRILL LYNCH & CO., INC.
MJX ASSET MGMT LLC
MUFG BANK, LTD.
MUZINICH & CO INC(AS AGT)
NIBC BK NV - LONDON
NOVA KREDITNA BK MARIBOR DD
OCTAGON CR INVESTORS, LLC
PARTNERS GROUP (USA) INC.
PENTA CLO 6 DSGNTD ACTY CO .
PGIM INC
PINEBRIDGE INV LLC(AS AGT)
PPM AMER INC (AS AGENT)
RAIFFEISEN BANK INTERNATIONAL
RAYMOND JAMES BANK N.A.
SILVERMINE CAP MGMT LLC
SOC GEN
STATE BANK OF INDIA
STATE BK OF INDIA-LONDON
SUMITOMO MITSUI
TIKEHAU CLO V B.V.
TIKEHAU INV MGMT S.A.S.
TPG OPPORTUNITIES PARTNERS, LP
UNICREDIT BK AG
VOYA INV MGMT CO LLC
WELLFLEET CR PARTS LLC
YORK CAP MGT ADVISORS LLC

Hedging Parties

BANCO BILBAO VIZCAYA ARGENTARIA, S.A.
Barclays Bank plc

BNP Paribas, New York Branch
CITIBANK
CITIBANK N.A.
DEUTSCHE BANK AG
GOLDMAN SACHS INTERNATIONAL
J.P. MORGAN SECURITIES PLC
Merrill Lynch International
Société Générale
UNICREDIT BANK AG

Indemnification agreements

Honeywell ASASCO 2 Inc.
Honeywell International Inc.

Insurers

AIG Europe Limited
Allianz Global Corporate & Specialty SE
Allianz Insurance plc
Allied World Assurance Company AG
Aspen Syndicate 4711
Aviva Group
Chubb European Group Limited
Chubb Seguros México, S.A.
Chubb Underwriting Agencies Ltd (Syndicate 2488)
Etablissement Cantonal d'Assurance (ECA)
Hiscox (Syndicate 0033 HIS)
HSB Engineering Insurance Limited
Liberty Insurance Corp
MARSH & MCLENNAN INSURANCE AGENCY LUS
Marsh Ltd
MARSH LTD UK GB
Navigators Insurance Co
Pool Re
QBE European Operations plc.
W. R. Berkley Corporation
XL Insurance Company SE
Zürich Versicherungs-Gesellschaft AG

Lease Counterparties

Casa Twin Tower Business Centre
EQUEST LOGISTIC S.R.L.

FMP Group (Australia) Pty Ltd
Honeywell (China) Co., Ltd.
Honeywell Aftermarket Europe S.r.l.
Honeywell Control Systems Limited
Honeywell Garrett Italia Srl
Honeywell GmbH
HONEYWELL INGENIERIA Y TECNOLOGIA AEROSPACIAL DE MEXICO S. DE R.L.
DE C.V.
HONEYWELL INTERNATIONAL INC.
Honeywell International S.à.r.l.
Honeywell Japan Ltd.
Honeywell Limited
Honeywell Technologies Sarl
Honeywell UK Limited
Industrious ATL 1447 Peachtree LLC
NETRON INVESTMENT SRL
Novar ED&S Limited

Litigation parties

Administración Desconcentrada de Auditoría de Comercio Exterior del Pacífico Norte, con
Sede en Baja California, de la Administración General de Auditoría de Comercio Exterior del
Servicio de Administración Tributaria,
Honeywell ASASCO 2 Inc.
HONEYWELL ASASCO 2 LLC
HONEYWELL ASASCO LLC
Honeywell do Brasil Ltda.
HONEYWELL HOLDINGS INTERNATIONAL INC.
Honeywell International Inc.

Noteholders

ABN AMRO Investment Solutions S.A.
Aegon USA Investment Management, LLC
AllianceBernstein, L.P. (U.S.)
AllianceBernstein, LTD (U.K.)
Amundi Pioneer Asset Management, Inc.
Anima SGR S.p.A.
AXA Investment Managers (U.K.), LTD
Baillie Gifford & Company
Banco de Sabadell S.A. (Asset Management)
BankInvest Asset Management
Barings (U.K.), LTD
Barings, LLC

BlackRock Investment Management (U.K.), LTD
BNP Paribas Fortis S.A./N.V. (Private Banking)
Chenavari Credit Partners, LLP
Deka Investment GmbH
DWS Investment GmbH
Eaton Vance
Edmond de Rothschild Asset Management (UK) LTD
Erste Asset Management GmbH
Fidelity International Limited - FIL Investment Services (U.K.), LTD
Formuepleje A/S
Generali Insurance Asset Management SGR S.p.A.
Groupama Asset Management S.A.
Helaba Invest Kapitalanlagegesellschaft mbH
Intermediate Capital Group plc
Intermediate Capital Group, Inc.
Invesco Asset Management S.A.
Janus Henderson Investors (U.K.)
Kames Capital PLC
Lord, Abbett & Co., LLC (Asset Management)
M&G Investment Management Ltd
Manulife Asset Management (Europe), LTD
MEAG Munich Ergo Asset Management GmbH
Mediolanum Asset Management, LTD
Muzinich & Co., LTD (London)
NatWest Markets, PLC
NN Investment Partners (Belgium)
Nomura Asset Management U.S.A., Inc.
Nykredit Asset Management A/S
ODDO BHF Asset Management SAS
OFI Asset Management
PineBridge Investments Europe, LTD
PPM America
Pramerica SGR S.p.A.
Robeco Institutional Asset Management BV
Russell Investment Management, LLC
Schroder Investment Management North America, Inc.
St Paul's CLO IX Designated Activity Company
State Street Global Advisors Ireland, LTD
Swedbank Robur Fonder AB
Syd Fund Management A/S
Teachers Retirement System of Louisiana

Tikehau Investment Management
UBS Fund Management (Luxembourg) S.A. (Funds)
UBS Switzerland AG
Voya Investment Management, LLC

Other Unsecured Creditors

Regione Abruzzo Dipartimento Opere Pubbliche, Governo del Territorio e Politiche Ambientali
Servizio Tecnico Ambiente, Provincia di Chieti

Professionals

A and L Goodbody
AlixPartners LLP
ANDERSEN TAX, LLC
Arendt Services SA
Arnold & Porter Kaye Scholer LLP
BAKER & MCKENZIE - CIS, LIMITED
Baker & McKenzie Abogados, S.C.
BAKER AND MCKENZIE ZURICH
Bird & Bird AARPI
Bird and Bird LLP
Bird&Bird Advokat KB
Broadridge Investor Communications
Brown Rudnick LLP
CMS CAMERON MCKENNA SCA
CMS HASCHE SIGLE
Daniel J. Edelman, Inc.
DAVIS POLK & WARDWELL LONDON LLP GB
DELOITTE & TOUCHE LLP
DELOITTE & TOUCHE S.P.A.
DELOITTE & TOUCHE SA SUISSE
Deloitte Audit S.R.L.
Deloitte Audit s.r.o.
Deloitte Audit, s. r. o.
Deloitte Consulting AG
Deloitte Haskins and Sells LLP
Deloitte LLP
Deloitte SA
DELOITTE TOUCHE
Drinker Biddle & Reath
Ernst & Young AG
Ernst & Young Law s. r. o.

Ernst & Young LLP
ERNST & YOUNG SRL
Ernst & Young, s.r.o.
ERNST + YOUNG
ERNST and YOUNG LLP
Ernst&Young Law GmbH
ERNST&YOUNG TERCO SERVIÇOS
Freshfields Bruckhaus Deringer
FTI CONSULTING INC US
GALAZ,YAMAZAKI, RUIZ, URQUIZA, S.C.
Greenberg Traurig PA
Haynes and Boone, LLP
HOGAN LOVELLS INTERNATIONAL LLP
Hogan Lovells LPP International LLP
Hogan Lovells Paris LLP
HOGAN LOVELLS US LLP
IPREO LLC
JUNHE LLP
Kim and Chang
KPMG LLP
Kurtzman Carson Consultants (KCC)
LATHAM & WATKINS LLP
LENZ ET STAEHELIN
LEWIS SILKIN LLP
Lewis Silkin Services Limited
Morgan Stanley Smith Barney LLC
Perella Weinberg Partners LP
PRICewaterHOUSE COOPERS S.C.
PRICewaterHOUSECOOPERS CONTADORES
PricewaterhouseCoopers LLP
PRICewaterHOUSECOOPERS PRIVATE
PWC UK
QUINN EMANUEL URQUHART & SULLIVAN, US
Quinn Emmanuel Trial Lawyers
ROXIN RECHTSANWAELTE LLP
Schofield Sweeney LLP
Sheppard Mullin Richter Hampton LLP
Signature Litigation AARPI
SIMMONS AND SIMMONS LLP
Simpson Thacher Barlett
Sullivan & Cromwell LLP

TOWERS WATSON CONSULTORES SA DE CV
WILLIS TOWERS WATSON CONSULTING BVB
Willis Towers Watson US LLC

JV Partners and Other Related Parties

FMP Australia
FMP AUTOMOTIVE MALAYSIA SDN. B
FMP GROUP (THAILAND) LIMITED
Honeywell International Inc.
Honeywell Transportation Investment (China) Co.,Ltd.

SDNY Bankruptcy Judges

Tax Authorities and Regulators

Ayuntamiento de Mexicali
Cheshire East Council
COMISION ESTATAL DE SERVICIOS PUBLICOS DE MEXICALI
Companies House
Direzione Provinciale di Chieti
ENVIRONMENTAL PROTECTION AGENCY
Etat de vaud or Canton de vaud (Office d'impôt des Personnes Morales) – State of vaud or
Canton of vaud (Tax Office for Legal Entities)
Franchise Tax Board California
GOBIERNO DEL ESTADO DE BAJA CALIFORNIA
HM Revenue & Customs
Inenco
IRS (INTERNAL REVENUE SERVICE)
Japan National Tax Agency
Municipality of Atessa
Municipality of Torino
Office of the Revenue Commissioners
Public Company Accounting Oversight Board
PUBLIC COMPANY ACCOUNTING OVERSIGHTBOARD US
Regione Abruzzo Servizio Tesoreria
Servicio de Administracion Tributaria
Urad prace, socialnych veci a rodiny
Vaud Canton Central Tax Authority
Wood Environment & Infrastructure Solutions Inc

UCC Lien Holders

ECONOCOM CORPORATION

JPMORGAN CHASE BANK, N.A.

Unions and Works Councils

US Trustee employees

Utilities

Airtel A/C No. 112-100960996

Airtel A/c No: 112-100959962

ARUBA SPA

ARUBA SPA E2E

AT & T Communication Services India

AT and T Mobility LLC

AYUNTAMIENTO DE MEXICALI

BHARTI AIRTEL LIMITED

Bharti Airtel Services Ltd

BORD GAIS

CFE SUMINISTRADOR DE SERVICIOS

Cheongdo

CIA ULTRAGAZ S.A

Cia Ultragaz S/A

Comision Federal de Electricidad

Comune di Atessa

Corporativo Reaal S de RL de CV

E.D.F. - G.D.F.

E.ON Energie România S.A.

ECOGAS MEXICO, S. DE R.L. DE C.V.

EDISON ENERGIA SpA

EDP SAO PAULO DISTRIBUICAO DE

EOLO SpA

FASTWEB SPA

HORIZON TECH LTDA

Hyundai AutoEver Corp.

IEnova Marketing S. de R.L. de C.V.

Insight Technology Solutions GmbH

Irish Water

Kt Estate Co., Ltd.

ONYX EST

ORANGE BUSINESS SERVICES

ORANGE ROMANIA SA

Orange Slovensko a s

RADIOMOVIL DIPSA SA DE CV
Radiomovil Dipsa SA de CV Payment
RAI Abbonamenti Speciali Torino
RELIANCE JIO INFOCOMM LIMITED
Renault SAS
Restore Shred
SABESP - COMP.SAN.BAS.S.P
SAMSUNG SDS
Schneider Electric ESS BVBA
Shanghai Ziyan information technolo
SINGTEL EUROPE LTD
Singtel Global (India) Pvt Ltd
SingTel Global India Private Limite
Singtel Global India Pvt Ltd
SK Broadband Co., Ltd.
SK PROTECTIVE PRODUCTS
SUEZ Australia Pty Ltd
Swisscom (Schweiz) AG
TELECOM ITALIA SPA
TELSTRA
T-mobile Czech Republic, a.s.
UNITED GRINDING NORTH AMERICA INC
VEOLIA EAU
Veolia Environmental Services Techn
VEOLIA ES CLEANAWAY UK LTD
Veolia Water Technologies
VERIZON
Verizon communications India Privat
Verizon Communications Slovakia s.r
Verizon Italia S.p.A.
Verizon Nederland BV
Verizon Switzerland AG
VERIZON WIRELESS
VERIZON WIRELESS US
VODAFONE
Vodafone GmbH
Vodafone Idea Limited
Vodafone Italia S.p.A.
Vodafone Ltd
Vychodoslovenska energetika a.s
Waterlogic Australia PTY LTD

ADP
Aikoku Alpha Corp
Amazon
ANSYS
AutoCont
AVL
AXA Life
BIBUS
Caparo Engineering India Pvt Ltd
CASTEC
CBRE
CEVA
COMPA SA
CRRC
Daido
DBI PLASTICS
DHL
DISCOM INTERNATIONAL INC
Doncasters
ECONOCOM
ElringKlinger
ENKEI ALUMINIUM PRODUCTS
EQUEST LOGISTIC SRL
ETAS
Expeditors International
Faist
FIRTH RIXSON PLC
Flex Automotive
Fontana
Formel D
FSA Systeme de Asamblare SRL
Fujitsu
Fujiwa Machinery
Helical
Hella
Hitachi
Honeywell
Indo Schottle
INSTITUTO MEXICANO DEL SEGURO SOCIAL
KINTETSU WORLD EXPRESS, INC.
Lioho Metal (hubei) Co Ltd

LISK GW COMPANY INC
Magneti Marelli
MANPOWER
Marubeni Automotive Corporation
Microsoft Corporation
MINDA CORPORATION LIMITED
MITSUBA
MITSUBISHI
NATIONAL ECONOMIC RESEARCH ASSOC
Netron Investment SRL
NORMA
NTT
Old Mutual Operadora de Fondos
ORACLE
Pierburg
Poclain Technicast
R.G. RAY CORPORATION
Saint Jean Industries Lorraine
Saint Jean Industries Lorraine SA
Schaeffler
SECURITAS
Sensata
Shanghai LiangJi
SICTA
SIRVA GLOBAL RELOCATION INC
Streit
TATA CONSULTANCY SERVICES
Trigo
TRUCAST
UniCredit
UNITED HEALTH CARE
VIMI Fasteners S.p.A.
WAUKESHA BEARINGS CORP
Wescast
Wieland Metal Services LLC
YUSEN LOGISTICS S.R.L.

EXHIBIT 1

Audit Engagement Agreement



Garrett Motion Inc.
Engagement letter – PCAOB Audit - December 31, 2020
Page 1

April 17, 2020

The Audit Committee of Garrett Motion Inc.
La Pièce 16, Rolle, Switzerland

Garrett Motion Inc.
Peter Bracke
Vice President and Interim Chief Financial Officer
La Pièce 16, Rolle, Switzerland

Dear Ladies and Gentlemen,

Deloitte SA ("Deloitte" or "we" or "us") is pleased to serve as the independent registered public accounting firm for Garrett Motion Inc. (the "Company" or "you" or "your"). The purpose of this letter is to set out the terms of the engagement, as well as to summarize the respective responsibilities regarding the Services to be provided. Mr. Matthias Gschwend will be responsible for the services that we perform for the Company hereunder.

In addition to the audit and review services we are engaged to provide under this engagement letter, we would also be pleased to assist the Company on issues as they arise throughout the year. Hence, we hope that you will call Mr. Matthias Gschwend whenever you believe Deloitte can be of assistance. This assistance will require approval by the Company's audit committee (the "Audit Committee") in accordance with its preapproval policies and procedures.

The services to be performed by Deloitte pursuant to this engagement are subject to the terms and conditions set forth herein and in the accompanying appendices. Such terms and conditions shall be effective as of the date of the commencement of such services.

Audit of Financial Statements and the Effectiveness of Internal Control over Financial Reporting

Our engagement is to perform an integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB) (United States) (the "PCAOB Standards"). The objective of an integrated audit conducted in accordance with the PCAOB Standards are the expression of opinions on (1) the fairness of the presentation of the Company's financial statements for the year ending December 31, 2020, in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles"), in all material respects, and (2) the effectiveness of the Company's internal control over financial reporting as of December 31, 2020, based on the criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO Framework").

Appendix A contains a description of an integrated financial statement audit in accordance with the PCAOB Standards.

Our ability to express an opinion or to issue any report as a result of this engagement and the wording thereof will, of course, be dependent on the facts and circumstances at the date of our report. If, for any reason, we are unable to complete our audit or are unable to form or have not



formed an opinion, we may decline to express an opinion or decline to issue any report as a result of this engagement. If we are unable to complete our audit, or if any report to be issued by Deloitte as a result of this engagement requires modification, the reasons for this will be discussed with the Audit Committee and the Company's management

Reviews of Interim Financial Information

We will also perform a review of the Company's interim financial information (the "interim financial information") in accordance with the PCAOB Standards ("interim review") for each of the quarters in the year ending December 31, 2020, prepared for submission to the Securities and Exchange Commission (SEC). The objective of an interim review is to provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles. The objective of an interim review is also to provide us with a basis for determining whether we are aware of any material modifications that, in our judgment, should be made to management's disclosures about changes in internal control over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting for management's certifications to be accurate and to comply with the requirements of Section 302 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations.

Appendix A also contains a description of an interim review in accordance with the PCAOB Standards.

If we become aware of material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles, or if we become aware of deficiencies in internal control over financial reporting so significant that they would preclude management's preparation of interim financial information in conformity with generally accepted accounting principles, we may be precluded from completing any of our reviews and, accordingly, we would be unable to issue a review report on the interim financial information. If, for any reason, we are unable to complete any of our interim reviews, the reasons for this will be discussed with the Audit Committee and the Company's management.

Management's Responsibilities

Appendix B describes management's responsibilities. Use of the term "management" does not change the respective roles and responsibilities as defined by Swiss laws or other regulations and requirements (e.g. the SEC, PCAOB, etc.).

Audit Committee's Responsibility and Auditor Communications

As the independent registered public accounting firm of the Company, we acknowledge that the Audit Committee is directly responsible for the appointment, compensation, and oversight of our work, and accordingly, except as otherwise specifically noted, we will report directly to the Audit Committee. You have advised us that the services to be performed under this engagement letter, including, where applicable, the use by Deloitte of affiliates or related entities as subcontractors in connection with this engagement, have been approved by the Audit Committee in accordance with the Audit Committee's established preapproval policies and procedures.

Under the PCAOB Standards and SEC Rule 2-07 of Regulation S-X, we are required to communicate with the Audit Committee about various matters in connection with our audit and interim reviews. Appendix C describes such communications.



Fees

We estimate that our fees for the integrated audit and the reviews will be CHF 2,698,000, plus expenses and VAT if applicable. Based on the anticipated timing of the work, our fees will be billed approximately as follows:

Invoice Date	Amount
May 1, 2020	CHF 445,000
July 1, 2020	445,000
September 1, 2020	445,000
November 1, 2020	445,000
January 1, 2021	445,000
February 1, 2021	445,000
February 28, 2021	Remainder

We anticipate sending invoices according to the above schedule, and payments are due 30 days from the date of the invoice. Engagement-related expenses, such as lunch allowances and travel expenses will be billed in addition to the fees and will be stated separately on the invoices. Total expenses are estimated at a maximum of CHF 220,000 (approximately 7% of the global audit fees) which includes up to 100,000 CHF in DTTL network fees for member firms to perform specific inventory and SOX controls testing. Our continued service on this engagement is dependent upon payment of our invoices in accordance with these terms.

Our estimated fees are based on certain assumptions, including (1) timely and accurate completion of the requested entity participation schedules and additional supporting information, (2) no inefficiencies during the audit or interim review process or changes in scope caused by events that are beyond our control, (3) the effectiveness of internal control over financial reporting throughout the periods under audit and interim review, (4) a minimal level of audit adjustments (recorded or unrecorded), and (5) no changes to the timing or extent of our work plans. We will notify you promptly of any circumstances we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary.

Inclusion of Deloitte Reports or References to Deloitte in Other Documents or Electronic Sites

If the Company intends to publish or otherwise reproduce in any document any report issued as a result of this engagement, or otherwise make reference to Deloitte in a document that contains other information in addition to the audited financial statements (e.g., in a periodic filing with the SEC or other regulator, in a debt or equity offering circular, or in a private placement memorandum), thereby associating Deloitte with such document, the Company agrees that its management will provide Deloitte with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of any of our reports, or the reference to Deloitte, in such document before the document is printed and distributed. The inclusion or incorporation by



reference of any of our reports in any such document would constitute the reissuance of such reports. The Company also agrees that its management will notify us and obtain our approval prior to including any of our reports on an electronic site.

Our engagement to perform the services described herein does not constitute our agreement to be associated with any such documents published or reproduced by or on behalf of the Company. Any request by the Company to reissue any report issued as a result of this engagement, to consent to any such report's inclusion or incorporation by reference in an offering or other document, or to agree to any such report's inclusion on an electronic site will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any procedures that would need to be performed in connection with any such request. Should Deloitte agree to perform such procedures, fees for such procedures would be subject to the mutual agreement of the Company and Deloitte.

Data protection and Confidentiality

We will keep your and your affiliates' confidential information and personal data confidential and process it only for the performance of the above agreed services or as otherwise allowed upon your written consent. You consent that for these purposes, we may transfer such confidential information and personal data to Deloitte Touche Tohmatsu Limited ("DTTL"), to member firms of the Deloitte worldwide network and our as well as their subcontractors. Please inform your employees and any other persons concerned, whose personal data and confidential information you provide us with, about these purposes and uses.

You may have situations that require special protection of confidential information and personal data, and you are, as well as we are, subject to specific laws and provisions, including data protection legislation. Insofar as you provide us, DTTL or other member firms of the Deloitte network with specially protected information and personal data, we request to give us the instructions necessary for our compliance with your contractual obligations and statutory regulations for such situations.

Requests for Production of Documents or Information

The Company acknowledges the waiver agreement relating to Deloitte's cooperation with the PCAOB and the SEC under Sections 102 and 106 of the Sarbanes-Oxley Act of 2002. The Company acknowledges its obligation to the Swiss Federal Audit Oversight Authority (FAOA) and Financial Market Supervisory Authority (FINMA) with respect to cooperation under the Statement of Protocol between the PCAOB and the FAOA and FINMA.

Other Services - Audits of Foreign Subsidiaries

The statutory audits of the Company's foreign subsidiaries will be described in separate engagement letters between the applicable subsidiary and the applicable Deloitte related entity. In addition, the fees for such audits will be billed locally by the applicable Deloitte related entity.

Deloitte.

Pg 81 of 103

Garrett Motion Inc.

Engagement letter – PCAOB Audit - December 31, 2020

Page 5

Acknowledgement of Receipt

The parties acknowledge and agree that Deloitte is being engaged under this engagement letter to provide only the services described herein. Should the Company or the Audit Committee request, and should Deloitte agree to provide, services (including audit services) beyond those described herein, such services will constitute a separate engagement and will be governed by a separate engagement letter.

This engagement letter, including Appendices A through D attached hereto and made a part hereof, constitutes the entire agreement between the parties with respect to this engagement and supersedes any other prior or contemporaneous agreements or understandings between the parties, whether written or oral, relating to this engagement

If the above terms are acceptable and the services described are in accordance with your understanding, please sign the copy of this engagement letter in the space provided and return it to us.

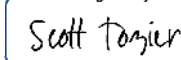

Yours truly,

Deloitte SA

Matthias Gschwend



Dan Stephenson

**Acknowledged and agreed to on behalf of
the Audit Committee of Garrett Motion Inc.:**By:  _____
90CADD58652D418...Title: Chairman of Audit Committee Scott TozierDate: 4/21/2020**Accepted by Garrett Motion Inc.:**By:  _____ Peter Bracke
CB1ECC37828D4D1...Title: Interim CFODate: 4/21/2020

APPENDIX A

DESCRIPTION OF AN INTEGRATED AUDIT AND INTERIM REVIEW IN ACCORDANCE WITH THE PCAOB STANDARDS

This Appendix A is part of the engagement letter dated April 17, 2020, between Deloitte SA and Garrett Motion Inc. and acknowledged and agreed to by the Audit Committee of Garrett Motion Inc.

Components of an Integrated Audit

An Integrated audit includes the following:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- Inquiring directly of the Audit Committee regarding (1) its views about fraud risks in the Company, (2) whether it has knowledge of any actual, suspected, or alleged fraud affecting the Company, and (3) whether it is aware of tips or complaints regarding the Company's financial reporting (including those received through any internal whistleblower program, if such program exists) and, if so, its responses to such tips and complaints
- Assessing the accounting principles used and significant estimates made by management
- Evaluating the overall financial statement presentation
- Examining, on a test basis, evidence supporting the design and operating effectiveness of internal control over financial reporting
- Evaluating the effectiveness of internal control over financial reporting

An integrated audit does not include the performance of any procedures with respect to financial information in an interactive data format using eXtensible Business Reporting Language (XBRL). Any procedures that the Company requests Deloitte to perform related to any such XBRL interactive data would be described in a separate engagement letter.

Reasonable Assurance

The PCAOB Standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about (1) whether the financial statements are free of material misstatement, whether caused by error or fraud, and (2) whether effective internal control over financial reporting was maintained in all material respects. However, because of the characteristics of fraud, a properly planned and performed audit may not detect a material misstatement or material weakness. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an integrated audit is not designed to detect error or fraud that is immaterial to the financial statements or deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.

Inherent Limitations of Internal Control over Financial Reporting

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Interim Reviews

An interim review is substantially less in scope than an audit in accordance with the PCAOB Standards, the objective of which is to express an opinion on the financial statements taken as a whole. Accordingly, an interim review will not result in the expression of an opinion concerning the fairness of the presentation of the interim financial information in conformity with generally accepted accounting principles and cannot be relied on to reveal all significant matters that would be disclosed in an audit.

An interim review consists principally of applying analytical procedures to pertinent financial data and making inquiries of, and evaluating responses from, certain management personnel of the Company who have responsibility for financial and accounting matters. An interim review also includes obtaining sufficient knowledge of the Company's business and its internal control as they relate to the preparation of both annual and interim financial information to (1) identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and (2) select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles. An interim review is not designed to provide assurance on internal control or to identify control deficiencies.

An interim review does not include the performance of any procedures with respect to interim financial information in an interactive data format using XBRL.

An interim review also includes procedures, principally observation and inquiries, relating to management's disclosures about changes in internal control over financial reporting to provide us with a basis for communicating whether we are aware of any modifications that, in our judgment, should be made to such disclosures for management's certifications to be accurate and to comply with the requirements of Section 302 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations. These procedures are substantially less in scope than an audit of internal control over financial reporting in accordance with the PCAOB Standards. Accordingly, an interim review cannot be relied on to reveal all significant matters that would be disclosed in an audit of internal control over financial reporting, and we will not express an opinion on the effectiveness of internal control over financial reporting.

APPENDIX B

MANAGEMENT'S RESPONSIBILITIES

This Appendix B is part of the engagement letter dated April 17, 2020 between Deloitte SA and Garrett Motion Inc. and acknowledged and agreed to by the Audit Committee of Garrett Motion Inc.

Financial Statements and the Effectiveness of Internal Control over Financial Reporting

Management is responsible for the preparation, fair presentation, and overall accuracy of the financial statements and interim financial information, including disclosures, in conformity with generally accepted accounting principles. The assessment of the effectiveness of internal control over financial reporting to comply with Section 404 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations is also the responsibility of management. In this regard, management has the responsibility for, among other things:

- Selecting and applying the accounting policies
- Establishing and maintaining effective internal control over financial reporting and informing Deloitte of all deficiencies in the design or operation of internal control over financial reporting identified as part of management's evaluation, including separately disclosing to D&T all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting
- Informing Deloitte of significant changes in the design or operation of the Company's internal control over financial reporting that occurred during each fiscal quarter or subsequent to the date being reported on
- Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities and informing us of any known or possible material violations of such laws or regulations
- Adjusting the financial statements to correct material misstatements relating to accounts or disclosures, and affirming to Deloitte in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
- Providing Deloitte with (1) access to all information of which management and, where appropriate, the Audit Committee are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, (2) additional information that we may request from management and, where appropriate, the Audit Committee for the purpose of our audit, and (3) unrestricted access to personnel within the Company from whom we determine it necessary to obtain evidence

To the extent that Deloitte will use the Company's internal auditors to perform audit procedures under our direction, supervision, and review ("direct assistance"), management and the Audit Committee acknowledge and agree that (1) the internal auditors that will provide direct assistance to us will be allowed to follow our instructions, and (2) the Company will not intervene in the work performed by such internal auditors for us.

Management's Representations

We will make specific inquiries of the Company's management about the representations embodied in the financial statements. In addition, we will request that management provide us with the written representations the Company is required to provide to its independent registered public accounting firm under the PCAOB Standards. The responses to those inquiries and the written representations of management are part of the evidential matter that Deloitte will rely on in

forming its opinions. We will also request a similar representation letter as part of our interim reviews.

Process for Obtaining Preapproval of Services

Management is responsible for the coordination of obtaining the preapproval of the Audit Committee, in accordance with the Audit Committee's preapproval process, for any services to be provided by Deloitte to the Company.

Program and Subscription Services

Deloitte makes available to clients and nonclients various educational and informational programs, seminars, tools, and related services, such as live programs, webcasts (including the Debriefs webcast series), podcasts, websites, database subscriptions (including some that provide access to Deloitte proprietary information and tools that offer technical support and advice), checklists, research reports, surveys, published books and other materials, applications, local office seminars, Technical Library, and CXO conferences (collectively, "programs and subscriptions"). Deloitte may provide these programs and subscriptions free of charge, for a nominal fee, or for a fee at prevailing market rates. In some instances, Deloitte may include complimentary rooms or meals as part of programs or seminars. Any programs and subscriptions requested by the Company or its affiliates and the related fees (if any) would be subject to the mutual agreement of the Company or its affiliates, as applicable, and Deloitte and may be described in a separate written agreement. The Company hereby confirms that any use or receipt by the Company or its affiliates of these programs and subscriptions is approved by the Audit Committee in accordance with the Audit Committee's established preapproval policies and procedures.

Independence Matters

In connection with our engagement, Deloitte, management, and the Audit Committee will assume certain roles and responsibilities in an effort to assist Deloitte in maintaining independence and ensuring compliance with the securities laws and regulations. Deloitte will communicate to its partners, principals, and employees that the Company is an attest client. Management of the Company will ensure that the Company, together with its subsidiaries and other entities that comprise the Company for purposes of the consolidated financial statements, has policies and procedures in place for the purpose of ensuring that neither the Company nor any such subsidiary or other entity will act to engage Deloitte or accept from Deloitte any service that either has not been subjected to their preapproval process or that under SEC or other applicable rules would impair Deloitte's independence. All potential services are to be discussed with Mr. Matthias Gschwend.

In connection with the foregoing, the Company agrees to furnish to Deloitte and keep Deloitte updated with respect to (1) a corporate tree that identifies the legal names of the Company's affiliates, including affiliates as defined in SEC Rule 2-01(f)(4) of Regulation S-X, (e.g., parents, subsidiaries, investors, or investees), together with the ownership relationship among such entities, and (2) any equity or debt securities of the Company and its affiliates (including, without limitation, tax-advantaged debt of such entities that is issued through governmental authorities) that are available to individual investors (whether through stock, bond, commodity, futures or similar markets in or outside of the United States, or equity, debt, or any other securities offerings), together with related securities identification information (e.g., ticker symbols or CUSIP®, ISIN®, or Sedol® numbers). The Company acknowledges and consents that such information may be treated by Deloitte as being in the public domain.

Management will coordinate with Deloitte to ensure that Deloitte's independence is not impaired by hiring former or current Deloitte partners, principals, or professional employees for certain positions. Management of the Company will ensure that the Company, together with its subsidiaries and other entities that comprise the Company for purposes of the consolidated financial statements, also has policies and procedures in place for purposes of ensuring that Deloitte's independence will not be impaired by hiring a former or current Deloitte partner, principal, or professional employee in an accounting role or financial reporting oversight role that would cause a violation of securities laws and regulations. Any employment opportunities with the Company for a former or current Deloitte partner, principal, or professional employee should be discussed with Mr. Matthias Gschwend and approved by the Audit Committee before entering into

substantive employment conversations with the former or current Deloitte partner, principal, or professional employee, if such opportunity relates to serving (1) as chief executive officer, controller, chief financial officer, chief accounting officer, or any equivalent position for the Company or in a comparable position at a significant subsidiary of the Company; (2) on the Company's board of directors; (3) as a member of the Audit Committee; or (4) in any other position that would cause a violation of securities laws and regulations.

For purposes of the preceding five paragraphs, "Deloitte" shall mean Deloitte SA and its subsidiaries; Deloitte Touche Tohmatsu Limited, its member firms, the affiliates of Deloitte SA, Deloitte Touche Tohmatsu Limited and its member firms; and, in all cases, any successor or assignee.

APPENDIX C

COMMUNICATIONS WITH THE AUDIT COMMITTEE

This Appendix C is part of the engagement letter dated April 17, 2020, between Deloitte SA and Garrett Motion Inc. and acknowledged and agreed to by the Audit Committee of Garrett Motion Inc.

Independence Communications

We have the responsibility to comply with the rules and standards of the PCAOB and the securities laws and regulations administered by the SEC regarding auditor independence. To demonstrate compliance with those requirements and in accordance with PCAOB Ethics and Independence Rule 3526, *Communication with Audit Committees Concerning Independence* ("Rule 3526"), we will describe to the Audit Committee, in writing, all relationships between Deloitte and the Company, its affiliates, or persons in "financial reporting oversight roles" (as defined in SEC Rule 2-01 of Regulation S-X) at the Company, that may reasonably be thought to bear on our independence and affirm to the Audit Committee in such communication whether we are independent of the Company within the meaning of the rules and standards of the PCAOB and the securities laws and regulations administered by the SEC. We also will discuss our independence with the Audit Committee in accordance with Rule 3526. For purposes of this paragraph, "Deloitte" shall mean Deloitte SA and its subsidiaries; Deloitte Touche Tohmatsu Limited, its member firms, the affiliates of Deloitte SA, Deloitte Touche Tohmatsu Limited and its member firms; and, in all cases, any successor or assignee.

Other Communications Arising from the Audit or Interim Reviews

Fraud and Illegal Acts

We will report directly to the Audit Committee any fraud of which we become aware that involves senior management and any fraud (whether caused by senior management or other employees) of which we become aware that causes a material misstatement of the financial statements. We will report to senior management any fraud perpetrated by lower level employees of which we become aware that does not cause a material misstatement of the financial statements; however, we will not report such matters directly to the Audit Committee, unless otherwise directed by the Audit Committee.

We will inform the appropriate level of management of the Company and determine that the Audit Committee is adequately informed with respect to illegal acts that have been detected or have otherwise come to our attention during the course of our audit, unless the illegal acts are clearly inconsequential.

Internal Control Matters

We will communicate in writing to management and the Audit Committee all material weaknesses (as defined in the PCAOB Standards) identified during the audit. We will also communicate in writing to the Audit Committee all significant deficiencies (as defined in the PCAOB Standards) identified during the audit. If we conclude that the oversight of the Company's external financial reporting and internal control over financial reporting by the Audit Committee is ineffective, we will also communicate that conclusion in writing to the Company's board of directors.

In addition, we will communicate to management in writing all deficiencies in internal control over financial reporting (i.e., those deficiencies in internal control over financial reporting that are of a lesser magnitude than material weaknesses) identified during the audit and inform the Audit Committee when such communication has been made. When making this communication, we will not repeat information about deficiencies that has been included in previously issued written communications, whether those communications were made by us, internal auditors, or others within the Company.

Other Matters

We will communicate matters required by PCAOB Auditing Standard 1301, *Communications with Audit Committees*, and SEC Rule 2-07 of Regulation S-X prior to the Company filing our report or consent with the SEC.

In addition, at the request of the Audit Committee, we will provide the Audit Committee with a report in connection with the New York Stock Exchange Corporate Governance Listing Standards.

Interim Reviews

We will communicate to management and, if appropriate, the Audit Committee matters that cause us to believe that (1) material modifications should be made to the interim financial information for it to conform with generally accepted accounting principles, (2) modifications to management's disclosures about changes in internal control over financial reporting are necessary for management's certifications to be accurate and to comply with the requirements of Section 302 of the Sarbanes-Oxley Act of 2002 and related SEC rules and regulations, or (3) the Company filed the Form 10-Q before the completion of our review. When conducting our interim reviews, we will also determine whether any other matters required by regulations or the PCAOB Standards as they relate to interim financial information have been identified. If such matters have been identified, we will communicate them to the Audit Committee prior to the filing of interim financial information with the SEC.

APPENDIX D

GENERAL BUSINESS TERMS

This Appendix D is part of the engagement letter to which these terms are attached (the engagement letter, including its appendices, the "engagement letter") dated April 17, 2020 between Deloitte SA and Garrett Motion Inc. and acknowledged and agreed to by the Audit Committee of Garrett Motion Inc.

1. **Independent Contractor.** Deloitte is an independent contractor and Deloitte is not, and will not be considered to be, an agent, partner, fiduciary, or representative of the Company or the Audit Committee.
2. **Survival.** The agreements and undertakings of the Company and the Audit Committee contained in the engagement letter will survive the completion or termination of this engagement.
3. **Assignment and Subcontracting.** Except as provided below, no party may assign any of its rights or obligations (including, without limitation, interests or claims) relating to this engagement without the prior written consent of the other parties. The Company and the Audit Committee hereby consent to Deloitte subcontracting a portion of its services under this engagement to any affiliate or related entity, whether located within or outside of Switzerland. Professional services performed hereunder by any of Deloitte's affiliates or related entities shall be invoiced as professional fees, and any related expenses shall be invoiced as expenses, unless otherwise agreed.
4. **Severability.** If any term of the engagement letter is unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.
5. **Force Majeure.** No party shall be deemed to be in breach of the engagement letter as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.
6. **Confidentiality.** To the extent that, in connection with this engagement, Deloitte comes into possession of any confidential information of the Company, Deloitte shall not disclose such information to any third party without the Company's consent, using at least the same degree of care as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The Company and the Audit Committee hereby consent to Deloitte disclosing such information (1) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (2) to the extent such information (i) is or becomes publicly available other than as the result of a disclosure in breach hereof, (ii) becomes available to Deloitte on a nonconfidential basis from a source that Deloitte believes is not prohibited from disclosing such information to Deloitte, (iii) is already known by Deloitte without any obligation of confidentiality with respect thereto, or (iv) is developed by Deloitte independently of any disclosures made to Deloitte hereunder; or (3) to contractors providing administrative, infrastructure, and other support services to Deloitte and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of Switzerland, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations similar to those in this paragraph.

You may have situations that require special protection of information and personal data, and you are, as well as we are, subject to laws and provisions, including data protection legislation. Insofar as you provide us or other member firms of the Deloitte network with specially protected information and personal data, you agree to provide us the instructions necessary for our compliance with your contractual obligations and statutory regulations for such situations.

7. **Governing Law. Place of Jurisdiction.** These General Business Terms and any proposal or engagement letter which including exhibits, making reference thereto, and all matters relating to the services (whether in contract, statute, tort (such as negligence), or otherwise), shall be governed exclusively by, and construed in accordance with, Swiss law without giving effect to the principles of conflict of laws thereof. Any dispute, controversy or claim arising out or in relation to these terms and the engagement letter or the breach, termination or invalidity thereof shall be settled exclusively by the competent courts at the Swiss domicile of the Deloitte branch office maintaining the business relationship with the Company.

EXHIBIT 2

Addendum to the Audit Engagement Agreement



Deloitte SA
Rue du Pré-de-la-Bichette 1
1202 Genève
Suisse

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Fax: +41 (0)58 279 8800
www.deloitte.ch

September 28, 2020

Management of Garrett Motion Inc.
La Piece 16, Rolle Switzerland

Dear Ladies and Gentlemen,

This letter is meant as an addendum to the engagement letter dated April 17, 2020 and signed between Garrett Motion Inc. and Deloitte SA on April 21, 2020 by Matthias Gschwend and Dan Stephenson of Deloitte and Peter Bracke and Scott Tozier of Garrett. Within page 3 of the engagement letter we note the following:

Our estimated fees are based on certain assumptions, including (1) timely and accurate completion of the requested entity participation schedules and additional supporting information, (2) no inefficiencies during the audit or interim review process or changes in scope caused by events that are beyond our control, (3) the effectiveness of internal control over financial reporting throughout the periods under audit and interim review, (4) a minimal level of audit adjustments (recorded or unrecorded), and (5) no changes to the timing or extent of our work plans. We will notify you promptly of any circumstances we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary.

If we encounter circumstances that significantly affect our estimated effort and fees, the following hourly rate table will apply to estimate additional costs:

Audit Fee Table	
	Rate per hour – CHF
Partner	790
Senior Manager	550
Manager	450
Assistant Manager	340
Senior	240
Staff	200
Delivery Centre	120

This addendum to the aforementioned engagement letter is exhaustive. No further amendments are agreed between the Parties.

Deloitte SA is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/ch/about to learn more about our global network of member firms.

Deloitte SA is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

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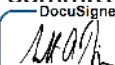
Yours truly,

Deloitte SA

Matthias Gschwend

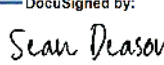


Dan Stephenson

**Acknowledged and agreed to on behalf of the
Audit Committee of Garrett Motion Inc.:**By:  _____
DocuSigned by: 0780EA38B7FB49A...

Title: Chair of the Audit Committee _____

Date: 9/28/2020 _____

Accepted and agreed to by Garrett Motion Inc.:By:  _____
DocuSigned by: 0CF09C034BEF49C...

Title: Chief Financial Officer _____

Date: 9/29/2020 _____

EXHIBIT 3

Statutory Engagement Agreement



Deloitte AG
General Guisan-Quai 38
8002 Zürich
Switzerland

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Fax: +41 (0)58 279 6600
www.deloitte.ch

To the Managing Officers of
Garrett Motion Switzerland Holdings Sàrl
Rue du Pommier 7
2000 Neuchâtel

To the attention of Mr Russell James

Geneva, September 9, 2020
MGS/ZSU/ahe

Engagement letter Audit 2019 – Garrett Motion Switzerland Holdings Sàrl

Dear Sirs,

We are pleased to issue our engagement letter in relation to the annual audit of your Company. The purpose of this letter is to set out the terms of the engagement as well as to summarise the respective responsibilities of the Managing Officers and the statutory auditor.

Scope

The Partners' Meeting of your Company has appointed us as statutory auditor in accordance with the Swiss Code of Obligations (article 818 paragraph 1 CO in connection with article 730 CO and article 727 CO). Under the provisions of the Swiss Code of Obligations (CO), your Company's annual financial statements are subject to an ordinary statutory audit. We are pleased to confirm our acceptance of this appointment and set out in this letter our understanding of the audit of the financial statements for the period from May 1st, 2018 to December 31, 2019.

Objective and principles of the audit

Our audit will be performed in accordance with article 728a paragraph 1 CO with the objective of expressing an opinion as to whether the financial statements – comprising balance sheet, income statement and notes - and the proposed appropriation of available earnings comply with Swiss law and the company's articles of incorporation.

In addition, the audit of the financial statements will be conducted with the objective of expressing an opinion as to confirm the existence of an internal control system (design and implementation) that has been designed for the preparation of financial statements.

We will also audit in compliance with the requirements of the Financial Market Infrastructure Act in case of using derivative financial instruments (art. 116 and 117 FMIA / art. 114 ordinance to FMIA).

**Conduct of the audit**

We will conduct our audit in accordance with the Swiss Auditing Standards (SAS). The SAS require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatements.

We would like to have optimal access to your personnel and we assume the records, documentation and other information requested in connection with our audit of the financial statements and the existence of the ICS will be made available to us. As part of our audit procedures, we will request from management written confirmation concerning representations made to us in connection with the audit (representation letter).

Limitation of the audit engagement

Nature and scope of the single audit procedures are, amongst others, largely dependent from the operating effectiveness of the ICS and from the risks specific to the industry-sector and the Company. Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and Internal Control System, there exists an unavoidable risk that also material misstatements remain undiscovered.

In accordance with article 728a paragraph 1 item 3 CO, the auditor must confirm the existence of an internal control system, as established by the Managing Officers, in relation to the preparation of the financial statements. Our audit procedures, as well as our conclusions thereon, will be performed in accordance with the Swiss Auditing Standard 890, which requires the auditor to confirm the existence of the internal control system in terms of its design and implementation, but not to express an opinion on its operating effectiveness.

An audit includes no systematic search for fraud or further violation of legal or other regulations (including but not limited to direct taxes, VAT, social security, environmental laws). We will not accept any responsibility if such violations are not detected.

Managing Officers' responsibility

The annual report comprising management report and financial statements, in accordance with Swiss law and the company's articles of incorporation, are the responsibility of the Managing Officers. Such responsibility includes the maintenance of adequate accounting records, the selection and application of orderly accounting policies and the implementation of an appropriate and documented internal control system. Particularly, the Managing Officers and management (those charged with governance) ensure that all legal and regulatory requirements are complied with. This responsibility of those charged with governance will not be limited by the audit.

Reporting

We will provide the Partners' Meeting with a written report in accordance with article 728b paragraph 2 CO, which summarises the conclusions of our audit. If we discover violations of Swiss law or the articles of incorporation affecting the financial statements or if the Managing Officers do not take appropriate measures on violations communicated by us to the Managing Officers, we will inform the Partners' Meeting (article 728c paragraph 2 CO).

We will address a detailed report to the attention of the Managing Officers in accordance with article 728b, paragraph 1 CO, which will include our findings in relation to the preparation and presentation of the financial statements, the internal control system as well as the performance and conclusions of our audit. We will report discovered violations of Swiss law, the articles of incorporation or organisational rules not affecting the financial statements or the accounting records, in writing to the Managing Officers (article 728c paragraph 1 CO).

The decision of the Partners' Meeting on the financial statements is valid only if we are present at the Partners' Meeting or if the Partners' Meeting waives our presence by a unanimous resolution (article 731 paragraph 2 CO). You will inform us of any significant events taking place between the date of our report to the Partners' Meeting and the decision of the Partners' Meeting.

**Team**

Matthias Gschwend, Partner, takes overall responsibility for the services we provide to you under this engagement. He will be assisted by Zita Sucikova, Manager. Subject matter experts, if needed, will also be involved.

Timetable

Our work will be conducted during the months of September and October 2020.

Fees

Our audit fees are based on the time needed by the members of the audit team and their hourly rate, which depends on their degree of responsibility, experience and knowledge. The fees will be billed to you periodically according to the progression of our work. We estimate our fees to be CHF 25'000. Our charges will include an additional regulatory, administration and technology enhancement charge of 5% on each amount (excluding VAT and expenses) invoiced under the Contract. This charge represents the cost to our business of ordinary expenses (including telephone, postage, printing etc.) as well as regulatory compliance and technology enhancements that are required to enable the delivery of our Services. Depending on the individual case, additional expenses (e.g. travel and hotel costs, notary fees, etc.) may apply.

Based on the anticipated timing of our statutory audit work, our fees will be billed approximately according to the following schedule:

Phase	Month	% of Fees
Completion of year-end work	October 2020	70%
Issuance of statutory report	Upon completion	30%

We anticipate sending invoices according to the above schedule, payments are due within 30 days from the date of the invoice. VAT is not included in the above fees and will be stated separately on the invoices.

Our estimation is based on the assumption that all records, documentation and other information requested by us are made available on a timely basis and are of an appropriate quality.

Should this not be the case, we cannot guarantee the adherence to the agreed dates (nor to the estimated fees).

Possible additional services will be discussed with you and billed based on the effective time spent.

Data protection and Confidentiality

We keep confidential information and personal data you might provide us with and process it only for the performance of the above-agreed services, to comply with regulatory requirements, to check conflicts, for quality, risk management or financial accounting purposes and/or for the provision of other administrative and IT-support services. You consent that for these purposes, we may transfer such confidential information and personal data to Deloitte Touche Tohmatsu Limited („DTTL“), to member firms of the Deloitte worldwide network and our as well as their subcontractors. Please inform your employees and any other persons concerned, whose personal data and confidential information you provide us with, about these purposes and uses.

You may have situations that require special protection of confidential information and personal data, and you are, as well as we are, subject to Swiss laws and provisions, including data protection legislation. Insofar as you provide us, DTTL or other member firms of the Deloitte network with specially protected information and personal data, we request to give us the instructions necessary for our compliance with your contractual obligations and statutory regulations for such situations.



Geneva, September 9, 2020
 Garrett Motion Switzerland Holdings Sàrl
 Engagement letter Audit 2019
 Page 4

General Business Terms and Conditions

This engagement letter is the "Engagement Letter" mentioned in our General Business Terms and Conditions for Switzerland enclosed with this Engagement Letter.

We provide our services based on the General Terms and Conditions that govern our relationship with you.

If there is a conflict between Swiss Law and any given term within the Terms of Business, Swiss Law shall apply. The remaining terms of business shall continue to apply.

Professional principles

We provide our services according to the professional principles of EXPERTsuisse.

Acknowledgment of receipt

This engagement letter will also be effective for the subsequent audits, if the audit engagement is renewed and the issuance of a new engagement letter is not foreseen.

In order to confirm your understanding of the terms and conditions of our audit, please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial statements.

Should you have any questions or comments, please do not hesitate to contact us.

Yours faithfully,

Deloitte AG

Matthias Gschwend
Partner

Zita Sucikova
Manager

Acknowledgement of the Managing Officers of:
Garrett Motion Switzerland Holdings Sàrl

Signature:	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <small>DocuSigned by:</small> <small>46657F715D4F479</small> </div>
Name / Title:	Russell James Director
Date:	9/12/2020



GENERAL BUSINESS TERMS & CONDITIONS

1. Contract and Parties

(a) These General Business Terms & Conditions, together with the Engagement Letter and any appendices issued by Deloitte AG ("Deloitte") and addressed to the Client (together the "Contract") constitute the whole agreement between the Client and Deloitte in relation to the services and work product (including Advice as defined below) described in the Contract to be provided by Deloitte (the "Services") and Deloitte's responsibilities for providing the Services. Capitalized terms not defined in these General Business Terms & Conditions shall have the meaning given to them in the Engagement letter.

(b) The Contract is between the Client and Deloitte.

(c) For the purposes of the Contract:

"Advice" shall mean all advice, opinions, reports and other work product in any form (including Deliverables) provided by or on behalf of Deloitte and/or its Subcontractors as part of the Services.

"Affiliate" means in relation to the Client any company, partnership or other legal entity (other than a natural person) which from time to time directly or indirectly Controls, is Controlled by or is under common Control with, the Client, where "Control" means the legal power to direct, or cause the direction, of the general management of the company, partnership or other legal entity.

"Assignment" has the meaning given to it in the Framework Engagement Letter.

"Beneficiary" means the Client and any Affiliates identified in the Contract or Advice to be Beneficiaries of the applicable Advice and references to the Client shall include the Beneficiaries unless the context requires otherwise but no Beneficiary (except the Client) and no other Affiliate shall be a party to the Contract.

"Client" shall mean the member of the Client Group specified in the Contract.

"Client Group" means the Client and its Affiliates from time to time.

"Deliverables" means any and all tangible work outputs of the Services to be delivered by Deloitte as part of the Services, including written returns, reports, documents and other materials.

"Fees" means the amount to be charged by Deloitte for the Services calculated in accordance with the provisions of the Contract, out of pocket expenses and any charges of specialists, subcontractors and advisers, plus applicable taxes including VAT.

"Services" means the services and work product described in each Contract including the Deliverables and Advice to be provided by Deloitte and Deloitte's responsibilities for them.

The Client represents and warrants that it has the power and authority to (i) execute the Contract and (ii) bind itself and any other Beneficiaries of the relevant Services.

(d) Deloitte may subcontract any Services under the Contract to any other Deloitte Entity and/or to any other third party (collectively "Subcontractor"). Client's relationship is solely with Deloitte as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venture, co-owner, or representative.

(e) Deloitte remains responsible to the Client for all of the Services performed or to be performed under the Contract,

including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law (i) none of the Deloitte Entities (except Deloitte) will have any liability to the Client, (ii) the Client will not bring any claim or proceedings of any nature in any way in respect of or in connection with the Contract against any of the Deloitte Entities (except Deloitte), and (iii) the Client will also ensure that no other member of the Client Group which is not a party to the Contract brings any claim or proceedings of any nature in any way in respect of or in connection with the Contract against any of the Deloitte Entities.

(f) "Deloitte Entities" means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its member firms and their respective subsidiaries and affiliates (including Deloitte), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors (including the Subcontractors) and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL has any liability for each other's acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL.

2. Responsibilities of the Client and of Deloitte

(a) Responsibilities of the Client

(i) The Client shall cooperate with Deloitte and its Subcontractors in connection with the performance of the Services, including, without limitation, providing Deloitte and its Subcontractors with reasonable facilities and timely access to data, information and personnel of the Client Group. The Client shall be responsible for the performance of its personnel and third parties retained by the Client, for the timeliness, accuracy and completeness of all data and information (including all financial information and statements) provided to Deloitte and its Subcontractors by or on behalf of the Client Group and for the implementation of any Service provided as part of the Services. Deloitte and its Subcontractors may use and rely on information and data furnished by the Client or others on the Client's behalf without verification. The performance of the Services is dependent upon the timely performance of the Client's responsibilities under the Contract and timely decisions and approvals of the Client in connection with the Services. Deloitte and its Subcontractors shall be entitled to rely on all decisions and approvals of the Client. Client shall be solely responsible for, among other things (a) making all management judgements and decisions, and assuming all management responsibilities (b) designating an individual, preferably within senior management, to be responsible for the client's decisions and to oversee the Services, (c) providing oversight of the services and evaluating the adequacy and results of the Services, (d) accepting responsibility for the actions, if any, to be taken arising from the results of the Services. The provisions in the preceding sentence are not intended to and do not alter, modify or change in any manner the duties and obligations of Deloitte as agreed to and set forth in the Contract. With respect to the data and information provided by the Client to Deloitte or its Subcontractors for the performance of the Services, Deloitte is entitled to assume that the Client has all rights required to provide such data and information.

(b) Responsibilities of Deloitte

(i) The Services provided are not binding on any governmental or regulatory authorities or the courts and do not constitute a representation, warranty or guarantee that

any governmental or regulatory authorities or the courts will concur with any Service. Any Services provided by or on behalf of Deloitte will be based upon the law, regulations, cases, rulings in effect at the time the specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte shall have no responsibility to advise the Client) may result in the Services provided by or on behalf of Deloitte being rendered invalid. (ii) Except as specifically agreed in writing, Deloitte shall not provide advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. Deloitte shall have no responsibility to address any legal matters or questions of law, other than as set out in the Engagement Letter. (iii) In formulating any Advice as part of the Services, Deloitte may discuss ideas with the Beneficiaries orally or show the Beneficiaries drafts of such Advice. To the extent that the content of drafts or oral Advice are expected to be finalised and confirmed to the Client in writing, such confirmed Advice shall supersede any previous drafts or oral Advice. Deloitte shall not be responsible if the Beneficiaries or others choose to rely on, act or refrain from acting on the basis of any drafts or oral Advice. (iv) Deloitte will use its reasonable endeavours, acting in a commercially prudent manner, to carry out the Services in accordance with any timetable specified in the Contract. However, it is agreed that any dates specified in the Contract for the performance of any part of the Services, including delivery of any Advice, are estimated dates for planning purposes only. Deloitte will notify the Client promptly if it expects or encounters any significant delays which will materially affect achievement of any timetable for delivery of the Services. (v) Unless expressly agreed otherwise in writing, each item of Advice will be deemed accepted (and the Services or relevant part completed) when such Advice has been delivered in its final form and no material objection to the Advice or its content is notified by the Client to Deloitte in writing within fourteen (14) days of delivery or when first use of the Advice is made by or on behalf of the Client Group, whichever occurs first.

3. Payment of Invoices

Deloitte's invoices are due and payable by the Client upon presentation. You agree to procure payment of our invoices within 30 days of receipt (the "Due Date"). Without limiting its other rights or remedies, Deloitte shall have the right to suspend or terminate the Services entirely or in part if payment is not received by the Due Date. The Client shall be responsible for all taxes, such as VAT, sales and use tax, gross receipts tax, withholding tax, and any similar tax, imposed on or in connection with the Services, other than Deloitte's income and property taxes. If any portion of an invoice is disputed, the Client shall notify Deloitte within 15 days of receipt of the disputed invoice and pay the undisputed portion of that invoice by the Due Date.

4. Term

(a) The Contract may be terminated by either party at any time, without cause, by giving written notice to the other party not less than 30 days before the effective date of termination.

(b) Either party may terminate the Contract by written notice to the other party on or at any time after the occurrence of any of the following events: (i) a material breach by the other party of an obligation under the Contract and, if the breach is capable of remedy, the defaulting party failing to remedy the breach within 30 days of receipt of notice of such breach, (ii) the other party becoming insolvent, (iii) the other party having a resolution passed or a petition presented for its winding-up or dissolution (other than for the purpose of a solvent amalgamation or reconstruction), (iv) the making of an administration order in relation to the other party, or the appointment of a receiver over, or an encumbrancer taking possession of or selling, an asset of the other party, (v) the other party making an arrangement or composition with its creditors generally or making an application to a court of competent jurisdiction for protection from its creditors generally, or (vi) any event analogous to those set out in (ii) to (v) in any relevant jurisdiction.

(c) Deloitte may terminate the Contract in whole or in part, with immediate effect upon written notice to the Client if Deloitte determines that (i) a governmental, regulatory, or

professional entity or other entity having the force of law has introduced a new, or modified an existing law, rule, regulation, interpretation, or decision, the result of which would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules or (ii) circumstances change (including, without limitation, changes in ownership of the Client or of its Affiliates so that Deloitte's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules.

(d) Upon termination of the Contract for any reason, the Client will compensate Deloitte in accordance with the terms of the Contract for the Services performed and expenses incurred up to the effective date of termination.

(e) Termination of any part of the Contract shall not affect the remainder of the Contract.

5. Ownership of Deloitte Property & Work Products

(a) To the extent that any property (whether tangible or intangible) of any Deloitte Entity is used or developed in connection with the Contract, such property, including work papers, shall remain the property of the relevant Deloitte Entity. Subject to payment of all of Deloitte's fees due in connection with the Services and the Contract, the Client and each Beneficiary of the Service shall obtain a non-exclusive, non-transferable licence to use any Advice for the purpose set out in the Contract (or in the Advice) and in compliance with the provisions of the Contract. Deloitte shall have ownership (including, without limitation, copyright and other intellectual property ownership) of the Advice and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and the Client shall ensure that the Client Group does not assert or cause to be asserted against any Deloitte Entity any prohibition or restraint from so doing. Any intellectual property and other proprietary rights in the material and data provided by the Client Group for performing the Services shall remain the property of the Client Group.

(b) Deloitte and its Subcontractors, in connection with performing the Services, may develop or acquire general experience, skills, knowledge and ideas. Any Deloitte Entity may use and disclose such experience, skills, knowledge and ideas subject to the obligations of confidentiality set out in Paragraph 7.

(c) The Client and those other Beneficiaries identified by Deloitte as permitted users of any Deloitte Technologies shall also be entitled to have access to and use of those Deloitte Technologies supplied solely for the purposes of receiving the Services, and for no other purposes, in accordance with and subject to the provisions of the licences applicable to such Deloitte Technologies as notified by Deloitte and agreed by the Client (acting reasonably). As between the Client and Deloitte, and for the benefit of the respective Deloitte Entity owning the Deloitte Technologies, Deloitte and/or the respective Deloitte Entity will own and retain ownership of all intellectual property rights and other proprietary rights of any kind in the Deloitte Technologies that are used or developed in connection with the Contract.

(d) "Deloitte Technologies" means all know-how and software, system interfaces, templates, methodologies, ideas, concepts, techniques, tools, processes and technologies, including web-based technologies and algorithms owned by, licensed to or developed by any Deloitte Entity and used by Deloitte and its Subcontractors in performing the Services or its other obligations.

6. Limitations on Damages

(a) Deloitte shall not be liable to the Client Group for any claims, liabilities, losses, damages, costs or expenses arising under or in connection with the Contract ("Claims") for an aggregate amount in excess of twice the fees paid under the Contract by the Client to Deloitte for that part of the Services giving rise to the Claim, except to the extent it is finally determined to have resulted from the wilful misconduct or gross negligence of Deloitte, any Deloitte Entity or any Subcontractor retained for providing the Services or any

other liability which by the governing law of the Contract cannot be limited or excluded.

(b) In no event shall any Deloitte Entity (including Deloitte and its Subcontractors) be liable for any losses incurred as a result of loss of use, contracts, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage or expense arising under or in connection with the Contract.

(c) In circumstances where all or any portion of the provisions of this Paragraph 6 are finally determined to be unenforceable, the aggregate liability of Deloitte, any other Deloitte Entity (including Subcontractors) and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

(d) Deloitte's responsibility for the Services is solely towards the members of the Client Group identified in the Contract or Advice as the Beneficiaries entitled to rely on the Services, and not towards any other members of the Client Group. If more than one member of the Client Group is identified in the Contract as a Beneficiary, Deloitte's responsibility is solely towards the members for whose benefit the Services were provided.

(e) The liability cap in Paragraph 6(a) applies in aggregate to each and all Claims, which from time to time arise under or in connection with the Contract and the Services, whether such Claims are made at the same or different times or by one or more members of the Client Group and/or other persons. Where there is more than one Beneficiary of the Services, the limitations in Paragraph 6(a) on total liability of the Deloitte Entities shall be apportioned by the Beneficiaries amongst themselves. The Client shall procure that no Beneficiary shall dispute or challenge the validity, operation or enforceability of this Paragraph on the grounds that no such apportionment has been so agreed or that the agreed share of the limitation amount so apportioned to any Beneficiary is unreasonably low. The liability cap in Paragraph 6(a) also applies to any and all Claims against any other Deloitte Entities, including the Subcontractors, if and only to the extent that it is judicially determined that any of them have any liability under or in connection with the Contract or the Services.

(f) If the liability exclusion for other Deloitte Entities provided in Paragraph 1(d) is for any reason not effective, then the limitations on liability provided for in this Paragraph 6 shall apply to the other Deloitte Entities (including Subcontractors) as if they were named therein.

(g) The provisions of Paragraph 6 shall not apply to any liability which by the governing law of the Contract it is unlawful to limit or exclude.

(h) The Client shall (i) notify each other Beneficiary of the obligations and restrictions on use and disclosure of the Service as well as the limitations and exclusions of liability applying to the Deloitte Entities contained in the Contract and ensure that each Beneficiary complies with the same; (ii) to the extent permitted by law, ensure that any action, claim or proceeding by any Beneficiary in relation to the Contract and the Services or any part is pursued by the Client against Deloitte on that Beneficiary's behalf; and (iii) indemnify and keep the Deloitte Entities fully indemnified against the consequences of any failure by the Client or any other Beneficiary so to comply.

7. Confidentiality

(a) To the extent that, in connection with the Contract, Deloitte comes into possession of any information related to the Services, trade secrets or other proprietary information relating to the Client Group which is either designated by the disclosing party as confidential or is by its nature clearly confidential ("Confidential Information"), Deloitte shall not disclose such Confidential Information to any third party without the Client's consent. The Client hereby consents to Deloitte disclosing such Confidential Information (i) to contractors providing administrative, infrastructure and other support services to Deloitte as well as to any Deloitte Entity (including any Subcontractors) and their respective personnel, in any case, whether located within or outside of

the Switzerland, provided that such contractors and Subcontractors adhere to confidentiality obligations similar to those in this Paragraph 10, (ii) to legal advisors, auditors, and insurers, and (iii) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential or actual mediation, arbitration or litigation. The obligation of confidentiality shall not apply to the extent such Confidential Information (A) is or becomes publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of the default of Deloitte, (B) becomes available to any Deloitte Entity on a non-confidential basis from a source other than the Client Group which Deloitte reasonably believes is not prohibited from disclosing such Confidential Information to Deloitte by an obligation of confidentiality to the Client Group, (C) is known by any Deloitte Entity prior to its receipt from the Client Group without any obligation of confidentiality, or (D) is developed by any Deloitte Entity independently of the Confidential Information disclosed by the Client Group.

(b) The Client shall not disclose to any third party any Advice without the express written consent of Deloitte, except (i) disclosure may be made to the extent mandatory laws, applicable regulations, rules and professional obligations prohibit limitations on disclosure, (ii) the Client may disclose the Advice on a need to know basis to any Affiliates that are not Beneficiaries of the Advice for information purposes only, provided that the Client ensures and the recipient undertakes not to bring any claim of any kind against any Deloitte Entity in relation to the Advice or the Services, and (iii) on a need to know basis to statutory auditors of the Client Group in their capacity as such.

(c) The Client shall use the Advice, solely for the purposes specified in the Contract or Advice and, without limitation, shall not, without the prior written consent of Deloitte, use any Advice, in connection with any business decisions of any third party or for advertisement purposes. All Services are intended only for the benefit of the Beneficiaries identified in the Contract or Advice as being entitled to rely on the Advice. The mere receipt of any Advice (or any information derived therefrom) by any other persons is not intended to create any duty of care, professional relationship or any present or future liability of any kind between those persons and Deloitte.

(d) The Client shall use the summary report(s) on the results of Deloitte's audit, including its appendices (together the "Attest Report"), for the purpose provided by law or stipulated in the Contract. The Attest Report may only be used in its entirety, including its appendices.

8. Transfer

Neither party may assign or otherwise transfer the Contract without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any other Deloitte Entity and to any successor to its business. Neither party will directly or indirectly agree to assign or transfer to a third party any Claim against the other party arising out of the Contract.

9. Indemnification

The Client shall indemnify and hold harmless Deloitte and any other Deloitte Entity in respect of all third party Claims except to the extent finally determined to have resulted primarily from the wilful misconduct of Deloitte, or any other Deloitte Entity. In circumstances where all or any portion of the provisions of this Paragraph are finally determined to be unavailable, the aggregate liability of Deloitte and all other Deloitte Entities (including their respective personnel) for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

10. Electronic Communications

(a) Except as instructed otherwise in writing, Deloitte Entities and the Client Group are authorized to use properly addressed fax, email (including emails exchanged via internet media) and voicemail communication for both sensitive and non-sensitive documents and other communications concerning the Contract, as well as other means of communication used or accepted by the other.

Deloitte Entities may also communicate electronically with any authorities.

(b) It is recognised that the internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all) and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (contract, tort, including without limitation negligence, or otherwise) for any loss, damage or omission in any way arising from the use of the internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of the Client Group.

11. Other Clients

Nothing in the Contract will prevent or restrict any Deloitte Entity, including Deloitte, from providing services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services subject to the obligations of confidentiality set out in Paragraph 7 even if those other clients' interests are in competition with the Client Group. Also, to the extent that Deloitte possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte is not obliged to disclose it to any member of the Client Group, or use it for the benefit of the Client Group, however relevant it may be to the Services.

12. Staff

Deloitte and the Client each agree not, directly or indirectly, to solicit, employ or engage any personnel of the other party who within 6 months of such action has been involved directly with the provision of the Services or otherwise directly connected with the Contract, except where an individual responds directly to a general recruitment campaign.

13. Marketing Material & Use of Name

Neither the Deloitte Entities nor the Client Group shall use the other's trademarks, service marks, logos, and/or branding in external publicity material without such other party's prior written consent. However the Deloitte Entities may refer to the names of the Client Group and the performance of the Services in (i) marketing and publicity materials, as an indication of its experience, and (ii) its internal data systems.

14. Data Protection

a) "Data Protection Legislation" means (i) the Swiss Federal Act on Data Protection (FADP) and (ii) the EU General Data Protection Regulation 2016/679 (GDPR); together with all other applicable legislation relating to privacy or data protection and including any statute or statutory provision which amends, extends, consolidates or replaces the same. The terms "personal data", "data subject", "controller", "processor" and "process" (and its derivatives) shall have the meanings given to them in the Data Protection Legislation.

b) Each of us shall be considered to be a controller in respect of personal data disclosed to us by or on behalf of you and any group entity and processed in connection with the Contract and the Services ("Personal Data") and each of us shall comply with our obligations as a controller under the Data Protection Legislation in respect of Personal Data processed by us in connection with the Contract and the Services.

c) In the Contract we set out any legal or regulatory basis for the provision of Personal Data to us. Where there is no such legal or regulatory obligation, you shall (and shall procure that, where relevant, any member of your group shall) collect any necessary permission, provide any necessary notice and do all such other things as are required under the Data Protection Legislation in order for you to disclose Personal Data to us for the purposes described in this Clause.

d) We shall process the Personal Data as reasonably required to provide the Services, meet our legal or regulatory

obligations or for our other reasonable business purposes (including quality control and administration) and may disclose Personal Data to any third parties including our Subcontractors, regulators and any party based in any jurisdiction including a jurisdiction outside the European Economic Area provided that such disclosure is reasonably required in connection with such purposes and is at all times in compliance with applicable Data Protection Legislation.

e) We shall implement appropriate technical and organisational measures to maintain the security of the Personal Data and prevent unauthorised or unlawful access to, or processing of, or any accidental loss, destruction or damage to the Personal Data.

f) We shall notify you without undue delay:

- i. Upon receiving a subject access or other request from a data subject of the Personal Data, or if we receive any other claim, complaint or allegation relating to the processing of the Personal Data by us; and
- ii. upon becoming aware of any breach of security leading to the destruction, loss or unlawful disclosure of the Personal Data in our possession or control

and in each case we shall co-operate with each other in handling such an event and provide reasonable assistance to the other in the discharging of our duties under the Data Protection Legislation.

g) Upon the reasonable request of the other, each of us shall provide such information relating to our processing of Personal data as reasonably required for the other to satisfy its obligations under the Data Protection Legislation.

15. Anti-corruption

Deloitte understands that the Client Group maybe subject to laws that prohibit bribery and/or providing anything of value to government officials with the intent to influence that person's actions in respect of the Client Group. Deloitte may be subject to similar laws and codes of professional conduct and has its own internal policies and procedures which prohibit illegal or unethical behaviors. In providing the Services, Deloitte undertakes not to offer, promise or give financial or other advantage to another person with the intention of inducing a person to perform improperly or to reward improper behavior for the benefit of the Client Group, in each case, in violation of applicable law.

16. Counterparts and Language

The Contract may be signed in any number of counterparts (whether such counterparts are original or fax or in the form of a pdf attachment to an email). Each signed counterpart shall be deemed to be an original thereof, but all the counterparts shall together constitute one and the same instrument. Where there are versions of the Contract in the English language and another language, in the event of any discrepancies between versions, the English language version shall prevail.

17. Entire Agreement, Modification and Effectiveness

Nothing discussed prior to execution of the Contract induced, nor forms part of, the Contract except to the extent repeated in the Contract. The Contract supersedes any previous agreement, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented in writing and signed by authorized representatives of both parties, provided, however, that the scope of the Services may be changed by agreement of the parties in writing, including by e-mail or fax. If Deloitte has already started work (e.g., by gathering information, project planning or giving initial advice) at the request of the Client then the Client agrees that the Contract is effective from the start of such work.

18. Survival and Interpretation and Third-Party Beneficiary

(a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of the Contract shall survive such expiration or termination.

(b) If any provision of the Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, in whole or in part, such provision or the affected part shall not affect the other provisions but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. Each of the provisions of the Contract shall apply to the fullest extent of the law, whether in contract, statute, tort (including without limitation negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy. Any references herein to the term "including" shall be deemed to be followed by "without limitation".

(c) Deloitte Entities are intended third-party beneficiaries of the Contract. Each such Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

19. Governing Law and Submission to Jurisdiction

The Contract and our relationship is governed by and interpreted in accordance with Swiss law. A claim may only be brought against us (in contract, tort or otherwise) if it can be brought in Swiss law without reference to the law of any other country. The Courts of the Canton of Zurich shall have exclusive jurisdiction to settle any dispute that may arise in connection with any aspect of the legal relationship established by the Contract or otherwise arising in connection with the Contract. We each submit irrevocably to the jurisdiction of the Courts of the Canton of Zurich. Subject to Paragraph 20, the parties hereby expressly and irrevocably (i) submit to the exclusive jurisdiction of such courts for the purposes of any such action or proceeding and (ii) waive, to the fullest extent permitted by law, any defense of inconvenient forum to the venue and maintenance of such action in any such courts. Nothing in this Paragraph will prevent either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy.

20. Dispute Resolution

The parties agree to attempt in good faith to resolve any dispute or claim arising out of or in connection with the Contract promptly through negotiations between senior management. If the matter is not resolved through negotiation, then either party may request that a good faith attempt is made to resolve the dispute or claim by participating in an Alternative Dispute Resolution ("ADR") procedure. If the dispute or claim has not been resolved within 60 days of a request being made for reference to ADR, then legal proceedings may be commenced in respect of the matter. Nothing in this Paragraph prevents either party, at any time before or after the dispute resolution procedures are invoked, from commencing legal proceedings to protect any intellectual property rights, trade secrets or confidential information or to preserve any legal right or remedy.