

**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	

NOTICE OF FEE STATEMENT

PLEASE TAKE NOTICE that on the date hereof, Deloitte AG (“Deloitte AG”) filed the *Fourth Monthly Fee Statement* (the “Monthly Fee Statement”)² with the United States Bankruptcy Court for the Southern District of New York (the “Court”).

PLEASE TAKE FURTHER NOTICE that any responses or objections (the “Objections”) to the Monthly Fee Statement shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York and shall be filed with the Bankruptcy Court (a) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (b) by all other parties in interests, on a CD-ROM, in text-searchable portable document format (PDF), in accordance with

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, 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’ 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 but not otherwise defined herein shall have the meaning ascribed to them in the Monthly Fee Statement.



the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with General Order M-399) on Deloitte AG, General Guisan-Quai 38, 8022 Zurich, Switzerland so as to be so filed and received no later than **March 11, 2021** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that in accordance with the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016 and Local Rule 2016-1 Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals* [D.I. 291], if no objection to the Monthly Fee Statement is filed and served by the Objection Deadline, Deloitte AG may be paid eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the Monthly Fee Statement.

PLEASE TAKE FURTHER NOTICE if an objection to the Monthly Fee Statement is filed and served by the Objection Deadline, Deloitte AG shall not be paid that portion of the requested fees or expenses to which such objection is directed but shall be promptly paid the remainder of the fees and expenses in the percentages set forth above, unless Deloitte AG seeks an order from the Court, upon notice and a hearing, directing such payment to be made. If Deloitte AG and the objecting party are able to resolve their dispute and Deloitte AG files a statement indicating that the objection is withdrawn and describing in detail the terms of the resolution, then Deloitte AG shall be promptly paid that portion of the Monthly Fee Statement which is no longer subject to an objection. All objections that are not resolved by the parties or Court order shall be preserved and presented to the Court at the next interim or final fee application hearing.

PLEASE TAKE FURTHER NOTICE that copies of the Monthly Fee Statement may be obtained from the Court’s website, <https://ecf.nysb.uscourts.gov> for a nominal

fee or, free of charge, from the website of the Debtors' claims and noticing agent,

<http://www.kccllc.net/garrettmotion>.

Dated: February 25, 2021

/s/ Matthias Gschwend

Matthias Gschwend

Partner

Deloitte AG

/s/ David McNeil

David McNeil

Partner

Deloitte AG

Deloitte AG
General Guisan-Quai 38
8022 Zurich, Switzerland
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Matthias Gschwend

Auditor and Advisory Services Provider

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

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

**FOURTH MONTHLY FEE APPLICATION OF DELOITTE AG FOR
COMPENSATION FOR SERVICES RENDERED AS AUDITOR AND ADVISORY
SERVICES PROVIDER TO THE DEBTORS
FOR THE PERIOD
FROM JANUARY 1, 2021 THROUGH JANUARY 31, 2021**

Name of Applicant:	Deloitte AG		
Authorized to Provide Professional Services as:	Auditor and Advisory Services Provider		
Date of Retention:	<i>Nunc Pro Tunc</i> to September 20, 2020		
Period for which Compensation and Reimbursement is Sought:	January 1, 2021 through January 31, 2021		
	Amount (CHF)		Amount (USD)
Total Amount of Fees Requested ² :	\$	566,741.64	\$ 632,263.06

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.

² Fee amounts will be paid in CHF, therefore the USD amounts have been calculated using an FX rate of 0.89637 as of the date of the filing of this application.

Less 20% Holdback	\$	(113,348.33)	\$	(126,452.61)
80% of Compensation Sought as Actual, Reasonable, and Necessary:	\$	453,393.31	\$	505,810.45
Amount of Expense Reimbursement Sought	\$	-	\$	-
Total Amount of Fees and Expense:	\$	453,393.31	\$	505,810.45
This is an: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final Application				

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/20/2020 Dkt. 439	09/20/2020 - 10/31/2020	\$ 338,409.17	\$ -	\$ 270,727.34	\$ -
12/16/2020 Dkt. 558	11/1/2020 - 11/30/2020	\$ 341,862.00	\$ -	\$ 273,489.60	\$ -
01/20/2021 Dkt. 753	09/21/2020 - 12/31/2020	\$ 481,981.50	\$ -	\$ 385,585.20	\$ -
TOTAL		\$ 1,162,252.67	\$ -	\$ 929,802.14	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period January 1, 2021 through January 31, 2021

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
Barkman, Lou	Partner/Principal	\$0.00	13.3	\$0.00
Baudeneau, Alain	Managing Director	\$0.00	1.1	\$0.00
Chai, Sylvia	Partner/Principal	\$0.00	4.1	\$0.00
DonVito, AnnMarie	Partner/Principal	\$0.00	1.0	\$0.00
Gschwend, Matthias	Partner/Principal	\$0.00	27.9	\$0.00
Kistler, Jacques	Partner/Principal	\$0.00	0.3	\$0.00
Mueller, Roland	Partner/Principal	\$0.00	14.5	\$0.00
Passalacqua, Jean	Partner/Principal	\$0.00	1.8	\$0.00
Potts, John	Partner/Principal	\$0.00	3.5	\$0.00
Quagliana, Harry	Partner/Principal	\$0.00	19.9	\$0.00
Shelley, Patrick	Partner/Principal	\$0.00	37.1	\$0.00
Brocker, Karla	Senior Manager	\$0.00	1.5	\$0.00
del Conde, Alonso	Senior Manager	\$0.00	2.5	\$0.00
Gehrmann, Kevin	Senior Manager	\$0.00	113.6	\$0.00
Loomis, Colin	Senior Manager	\$0.00	40.4	\$0.00
Liu, Sophie	Senior Manager	\$0.00	2.5	\$0.00
Finch, Jennifer	Senior Manager	\$0.00	93.2	\$0.00
Ng, Marco	Senior Manager	\$0.00	3.5	\$0.00
Queiroz, Marcela	Senior Manager	\$0.00	18.6	\$0.00
Rankins, Kristen	Senior Manager	\$0.00	4.8	\$0.00
Stephenson, Dan	Senior Manager	\$0.00	82.7	\$0.00
Burt, Jeff	Manager	\$0.00	171.8	\$0.00
Hakak, Amara	Manager	\$0.00	148.5	\$0.00
Kay, Jordan	Manager	\$0.00	120.5	\$0.00
Karakaya, Neslihan	Manager	\$0.00	7.6	\$0.00
Kong, Christoph	Manager	\$0.00	9.0	\$0.00
Markus, Jonathan	Manager	\$0.00	1.5	\$0.00
Pothoulakis, Tony	Manager	\$0.00	83.5	\$0.00
Riegel, Karli	Manager	\$0.00	1.5	\$0.00
Serviable, Ambre	Manager	\$0.00	5.6	\$0.00
Sucikova, Zita	Manager	\$0.00	0.3	\$0.00
Frames, Robert	Assistant Manager	\$0.00	199.0	\$0.00
Mandic, Boris	Assistant Manager	\$0.00	191.5	\$0.00
Marques, Raquel	Assistant Manager	\$0.00	154.2	\$0.00
Barral Guixa, Mariona	Senior	\$0.00	206.0	\$0.00
Hart, Chris	Senior	\$0.00	10.5	\$0.00
Kulpanowski, Joanna	Senior	\$0.00	218.7	\$0.00
Lemelin, Doug	Senior	\$0.00	2.0	\$0.00
Levy, Alissa	Senior	\$0.00	4.8	\$0.00
Mitchell, Brian	Senior	\$0.00	7.5	\$0.00
Pawlik, Katarzyna	Senior	\$0.00	52.5	\$0.00
Brejnak, Magda	Consultant	\$0.00	137.5	\$0.00
Chen, Margaret	Consultant	\$0.00	18.7	\$0.00
Rbiai, Sofian	Senior	\$0.00	223.0	\$0.00
Gnanasundram, Abi	Consultant	\$0.00	42.6	\$0.00
Grover, Anushu	Consultant	\$0.00	16.5	\$0.00
Huang, Nicky	Consultant	\$0.00	152.5	\$0.00
Islam, Munim	Consultant	\$0.00	38.0	\$0.00
K, Priyanka	Consultant	\$0.00	161.8	\$0.00

Kawata, Anna	Consultant	\$0.00	3.0	\$0.00
Kim, Sumin	Consultant	\$0.00	1.0	\$0.00
Lewis, Kayla	Consultant	\$0.00	180.1	\$0.00
Lnu, Aparajita	Consultant	\$0.00	61.7	\$0.00
Lnu, Srishti	Consultant	\$0.00	3.0	\$0.00
Padula, Cari	Consultant	\$0.00	55.1	\$0.00
Palmer, Max	Consultant	\$0.00	32.0	\$0.00
Paquier, Celine	Consultant	\$0.00	170.3	\$0.00
Pasquier, Lea	Consultant	\$0.00	1.8	\$0.00
Parjapati, Vimal	Consultant	\$0.00	33.0	\$0.00
Priyanka, Priyanka	Consultant	\$0.00	71.6	\$0.00
Sengar, Deepak	Consultant	\$0.00	14.1	\$0.00
Ulrich, Raquel	Consultant	\$0.00	61.0	\$0.00
Venkata, Naveen	Consultant	\$0.00	55.4	\$0.00
Venkateswaran, Karthik	Consultant	\$0.00	117.1	\$0.00
Zhang, Kaiqi	Consultant	\$0.00	2.0	\$0.00
Hermann, Amelie	Delivery Consultant	\$0.00	9.5	\$0.00
Professional Subtotal :			3,746.6	\$531,645.06

Professional	Level	Rate	Hours	Fees
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Out of Scope Audit Services

Chai, Sylvia	Partner/Principal	\$860.00	1.6	\$1,376.00
Gschwend, Matthias	Partner/Principal	\$860.00	7.5	\$6,450.00
Shelley, Patrick	Partner/Principal	\$860.00	7.9	\$6,794.00
Ng, Marco	Senior Manager	\$600.00	9.6	\$5,760.00
Stephenson, Dan	Senior Manager	\$600.00	22.8	\$13,680.00
Quiroz, Marcela	Senior Manager	\$600.00	4.1	\$2,460.00
Burt, Jeff	Manager	\$490.00	9.4	\$4,606.00
Hakak, Amara	Manager	\$490.00	0.5	\$245.00
Pothoulakis, Tony	Manager	\$490.00	58.5	\$28,665.00
Marques, Raquel	Assistant Manager	\$370.00	9.1	\$3,367.00
Barral Guixa, Mariona	Senior	\$260.00	10.0	\$2,600.00
Gnanasundram, Abi	Consultant	\$220.00	43.9	\$9,658.00
K, Priyanka	Consultant	\$220.00	4.7	\$1,034.00
Professional Subtotal :			189.6	\$86,695.00

Professional	Level	Rate	Hours	Fees
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Preparation of Fee Applications

Gschwend, Matthias	Partner/Principal	\$860.00	0.6	\$516.00
Burt, Jeff	Manager	\$490.00	7.7	\$3,773.00
Abrom, Carisa	Senior Project Controller	\$275.00	7.5	\$2,062.50
Gutierrez, Dalia	Project Controller	\$250.00	5.0	\$1,250.00
Bhandari, Karan	Consultant	\$225.00	5.0	\$1,125.00
Tomar, Azoo	Consultant	\$225.00	3.5	\$787.50
Veerabomma, Chandra	Consultant	\$225.00	7.0	\$1,575.00
Hermann, Amelie	Delivery Consultant	\$130.00	21.8	\$2,834.00
Professional Subtotal :			58.1	\$13,923.00

Total:	Blended Rate:	\$158.29	3,994.3	\$632,263.06
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CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period January 1, 2021 through January 31, 2021

Categories	Hours	Fees
Financial Statement Audit and Related Services	3,746.6	\$531,645.06
Out of Scope Audit Services	189.6	\$86,695.00
Preparation of Fee Applications	58.1	\$13,923.00
Fee's Category Subtotal :	3,994.3	\$632,263.06

Exhibit A

**Professional Fees for the Fee Period
January 1, 2021 through January 31, 2021**

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/02/2021				
Frames, Robert	Continuing the assessment of Excess and Obsolete Inventory Reserve	\$0.00	3.0	\$0.00
Frames, Robert	Assessment of Excess and Obsolete Inventory Reserve	\$0.00	3.0	\$0.00
01/04/2021				
Barkman, Lou	Review and sign off on Information technology (IT) control testing planning memo and related planning documents.	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Call with M. Besson (Deloitte) to discuss about the internal audit review result.	\$0.00	0.1	\$0.00
Barral Guixa, Mariona	Call with M. Besson (Deloitte) to discuss about the addition testing for upfront customer pricing	\$0.00	0.2	\$0.00
Barral Guixa, Mariona	Talked to I. Avram (Garrett) in order to obtain payroll details for December 2020	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Worked on payroll expenses regarding state funded aid	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked on Journal entries' review notes	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Reviewed the minutes of the board of directors until December 29, 2020	\$0.00	2.9	\$0.00
Burt, Jeff	Review operating effectiveness testing for foreign exchange, sales prices, and financial reporting controls.	\$0.00	3.6	\$0.00
Burt, Jeff	Review data analytics support and analysis for operating expense risk assessment.	\$0.00	2.0	\$0.00
Finch, Jennifer	Review of Tax consultation requirements for UTP and Deferred taxes and applicability to Garrett.	\$0.00	1.3	\$0.00
Frames, Robert	Call with P. Mary, K. Venkateswaran, P. K, R. Frames and A. Hakak (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.4	\$0.00
Frames, Robert	Assessment of support received for the customer Pricing Reserve.	\$0.00	3.0	\$0.00

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/04/2021

Frames, Robert	Documentation of support received for the customer Pricing Reserve.	\$0.00	3.8	\$0.00
Frames, Robert	Year end Stock Count assessment	\$0.00	0.7	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.3	\$0.00
Frames, Robert	Excess and Obsolete assessment and substantive procedures documentation	\$0.00	1.3	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review draft tax provisions.	\$0.00	2.3	\$0.00
Gschwend, Matthias	Download board meeting documents from BoardVantage	\$0.00	0.7	\$0.00
Hakak, Amara	Review of legal expense as of November 2020.	\$0.00	0.3	\$0.00
Hakak, Amara	Prepared legal confirmations to be sent to law firms.	\$0.00	1.0	\$0.00
Hakak, Amara	Reviewed management's memo on factored receivables.	\$0.00	1.0	\$0.00
Hakak, Amara	Review of testing approach of payroll expenses and state funded leave contributions received.	\$0.00	0.8	\$0.00
Hakak, Amara	Coordination of cash confirmations sent to banks with C. Paquier (Deloitte).	\$0.00	0.5	\$0.00
Hakak, Amara	Weekly call on audit status with R. Frames, M. Priyanka, K. Venkateswaran, and P.K. (all Deloitte).	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with R. Ulrich (Deloitte) on the testing of factored receivables.	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with R. Ulrich (Deloitte) on testing of leases and legal procedures to be performed.	\$0.00	0.8	\$0.00
Hakak, Amara	Review of internal audit's testing of operative effectiveness of controls on Audit board tool.	\$0.00	1.8	\$0.00
Huang, Nicky	Document the user access review for the Salesforce application.	\$0.00	3.0	\$0.00

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Huang, Nicky	Document the new users access control for the Hyperion Financial Management (HFM) application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the change monitoring control for the Hyperion Financial Management (HFM) application.	\$0.00	3.0	\$0.00
K, Priyanka	Documented December Samples in the Operating Expense work paper and worked on Operating Expenses Reconciliation.	\$0.00	1.0	\$0.00
K, Priyanka	Changed the status on Deloitte Connect and extracted the report for status tracker	\$0.00	2.0	\$0.00
K, Priyanka	Documented supports received for October and November Samples in Property, Plant and Equipment work paper.	\$0.00	2.0	\$0.00
K, Priyanka	Call with P. Mary, K. Venkateswaran, P. K, R. Frames and A. Hakak (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.4	\$0.00
K, Priyanka	Documented October and November samples in Cost of Goods sold work paper.	\$0.00	2.0	\$0.00
Kay, Jordan	Document and review active directory privileged access control for an in scope domain controller.	\$0.00	3.1	\$0.00
Kay, Jordan	Document and review the remediated database passwords control evidence.	\$0.00	3.3	\$0.00
Kay, Jordan	Address review notes for the final updates to the information technology (IT) planning memo regarding approach to risk rating applications and update the application inventory with year end considerations.	\$0.00	2.9	\$0.00
Kulpanowski, Joanna	Review workpapers and planning.	\$0.00	7.0	\$0.00
Lewis, Kayla	Review provided by client (PBC) tax provision files received, setup testing workstreams (different testing workpapers).	\$0.00	1.0	\$0.00

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Lnu, Aparajita	Document operating effectiveness of the new user access control in Systems Applications and Products (SAP) system.	\$0.00	2.0	\$0.00
Mandic, Boris	Draft email to Bryna Benhoff (Deloitte) related to the tax consultation	\$0.00	0.3	\$0.00
Mandic, Boris	Analyze the tax consultation requirements and related literature in respect of UTP and DTA tax consultations.	\$0.00	1.3	\$0.00
Mandic, Boris	Draft email to Anna Parker (Deloitte) related to the tax consultation	\$0.00	0.5	\$0.00
Mandic, Boris	Continue working on the draft Tax consultation "Confirmation form" related to UTP and DTA.	\$0.00	0.5	\$0.00
Mandic, Boris	Draft Tax consultation "Confirmation form" related to UTP and DTA.	\$0.00	3.0	\$0.00
Mandic, Boris	Clear comments in relation to the tax control (TAX 2) working paper.	\$0.00	3.0	\$0.00
Marques, Raquel	Follow-up with Garrett of VAT receivables information pending up to date	\$0.00	0.3	\$0.00
Marques, Raquel	Review of draft work allocation prepared for Year-end audit	\$0.00	2.6	\$0.00
Marques, Raquel	Prepared Going concern consultation based on the need of going concern Emphasis of Matter on the Audit Report, and submitted for review	\$0.00	3.2	\$0.00
Paquier, Celine	Send a request to the client in order to obtain the cash reconciliations for the selected bank accounts.	\$0.00	0.3	\$0.00
Paquier, Celine	Testing of trade Account payable accrual.	\$0.00	2.1	\$0.00
Paquier, Celine	Updated the court docket tracker as of December 31, 2020.	\$0.00	2.0	\$0.00
Paquier, Celine	Initiated a bank confirmation request on confirmation.com and added missing information for three other requests.	\$0.00	3.4	\$0.00

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Paquier, Celine	Uploaded on the bank confirmations received on the "engagement management system".	\$0.00	0.4	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	3.6	\$0.00
Priyanka, Priyanka Mary	Call with Priyanka K, K. Venkateswaran, R. Frames and A. Hakak (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.4	\$0.00
Rbiai, Sofian	preparing walkthrough control documentation on account receivable aging and bad debt	\$0.00	4.0	\$0.00
Rbiai, Sofian	preparing walkthrough control documentation on inventory reserves at global level	\$0.00	4.0	\$0.00
Rbiai, Sofian	Follow up emails for confirmations pensions plan	\$0.00	0.2	\$0.00
Shelley, Patrick	Review internal control working papers	\$0.00	2.0	\$0.00
Stephenson, Dan	Review risk assessment/analytical review over OPEX and PPE.	\$0.00	1.4	\$0.00
Stephenson, Dan	Review initial results inventory existence testing from teams.	\$0.00	1.3	\$0.00
Stephenson, Dan	Review YE legal memo and legal confirmations	\$0.00	0.8	\$0.00
Ulrich, Raquel	Request documentation for Lease accounting testing	\$0.00	1.0	\$0.00
Ulrich, Raquel	Set up Factoring testing as of 31.12.2020	\$0.00	1.0	\$0.00
Ulrich, Raquel	Ensure there is no update on Incremental borrowing rate (IBR) Memo	\$0.00	2.0	\$0.00
Ulrich, Raquel	Set up Lease accounting testing as of 31.12.2020	\$0.00	4.2	\$0.00
Venkata Naveen, Naveen	Review internal audit's (IA) documentation over control fixed assets - depreciation control.	\$0.00	3.0	\$0.00

Garrett Motion Inc., et al.

Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/04/2021

Venkateswaran, Karthik	Call with P. Mary, P. K, R. Frames and A. Hakak (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.4	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.5	\$0.00

01/05/2021

Barkman, Lou	Review Systems Applications and Products (SAP) and Information technology (IT) infrastructure workpapers, prepare review notes for team to address.	\$0.00	2.3	\$0.00
Barral Guixa, Mariona	Sent the legal confirmations to the different attorneys.	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Cleared review notes from balance sheet and income statement schedules	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Performed the selection of the workers to be analyzed in payroll	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Attended calls with S. Peric (Deloitte) and R. Ulrich (Deloitte) in order to coordinate risk assessment analytics	\$0.00	2.2	\$0.00
Barral Guixa, Mariona	Attended a call with A. Hakak (Deloitte) regarding legal confirmations	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Sent the selection of the workers to be analyzed in payroll	\$0.00	0.5	\$0.00
Brejnak, Magda	Review client provided US consolidated current provision file to choose selections for testing.	\$0.00	2.0	\$0.00
Burt, Jeff	Update risk assessments for accounts receivable, property plant and equipment and other assets.	\$0.00	2.9	\$0.00
Burt, Jeff	Review of operating effectiveness testing for upfront pricing and impairment.	\$0.00	1.2	\$0.00
Burt, Jeff	Review analytics support for risk assessments.	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Burt, Jeff	Weekly call with D. Nitu-Crudu (Garrett) to discuss status of control testing including progress of remediation activities.	\$0.00	1.0	\$0.00
Burt, Jeff	Call with J. Kay, N. Huang, A. Singh, A. Venkata (all Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, and E. Basoc (all Garrett) to discuss updates and audit findings over general information technology controls and automated controls.	\$0.00	0.5	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.7	\$0.00
Frames, Robert	Review and facilitation of Accounts Payable Accruals	\$0.00	1.0	\$0.00
Frames, Robert	Derivative testing assessment and documentation	\$0.00	2.6	\$0.00
Frames, Robert	Call with S. Li, L. Sanghoon, G. Nica, Y. Son, E. Feng, A. Fu, C. Fox (all GTX) and S. Rbiai (Deloitte) regarding inventory control documentation.	\$0.00	0.5	\$0.00
Frames, Robert	Assessment and documentation of support received for the customer Pricing Reserve.	\$0.00	4.3	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review draft tax provisions.	\$0.00	3.4	\$0.00
Gschwend, Matthias	Review of working paper 11203.2 QRM and independence conflict checks (year-end update)	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review of section 12150 Company policies and charters	\$0.00	0.5	\$0.00
Gschwend, Matthias	Review of working paper 11101 engagement risk assessment (year-end update)	\$0.00	0.6	\$0.00
Gschwend, Matthias	Review of wp 12126 Deloitte Signal analysis and most recent Deloitte Signal report.	\$0.00	0.9	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on legal procedures and payroll testing.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/05/2021

Hakak, Amara	Call with J. Burt (Deloitte) on our testing approach of inventory controls.	\$0.00	0.8	\$0.00
Hakak, Amara	Review and preparation of status tracker for the call with management.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. James, S. Wallace, L. Pascu, S. Butters, C. Turcan (all Garrett) and D. Stephenson (Deloitte) on audit status.	\$0.00	0.7	\$0.00
Hakak, Amara	Research on factoring testing approach and discussion with R. Ulrich (Deloitte).	\$0.00	0.6	\$0.00
Hakak, Amara	Discussion with R. Ulrich (Deloitte) on review of legal expenses.	\$0.00	0.6	\$0.00
Hakak, Amara	Finalized legal confirmations to law firms.	\$0.00	0.4	\$0.00
Hakak, Amara	Reviewed internal audit's controls testing of treasury, lease and inventory on management's audit board tool.	\$0.00	4.0	\$0.00
Hart, Chris	Review provided by client (PBC) files for International Tax (ITS) testing - GILTI/FDII/986c and ABP23	\$0.00	0.5	\$0.00
Huang, Nicky	Document the job scheduling control for the Redwood application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the privileged access control for the Redwood application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay, A. Singh, J. Burt, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls and automated controls.	\$0.00	0.5	\$0.00
Huang, Nicky	Call with J. Kay, C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to circle back on the discussion of updates and audit findings over general information technology.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Huang, Nicky	Go through the evidence for the job scheduling and privileged access control for the Redwood application.	\$0.00	1.0	\$0.00
Islam, Munim	Research about the guided risk assessment and testing templates (Valuation Allowance and Uncertain Tax Positions Templates) and start working on Return to Provision (RTP) and deferreds workpaper (set up workpaper, footing & cross-footing).	\$0.00	1.0	\$0.00
Islam, Munim	Call with J. Kulpanowski (Deloitte) to discuss about deferred workpaper.	\$0.00	0.5	\$0.00
Islam, Munim	Call with J. Kulpanowski, K. Lewis, K. Gehrmann, and K. Pawlik, and M. Brejnak (Deloitte) to discuss about deferreds and return to provision (RTP) workpaper.	\$0.00	0.5	\$0.00
K, Priyanka	Documented October, November and December Samples in Cost of Goods Sold work paper.	\$0.00	2.0	\$0.00
K, Priyanka	Uploaded December samples in Connect for Revenue	\$0.00	1.0	\$0.00
K, Priyanka	Documented Accounts Payable Open Invoice Testing and Disbursement Testing Samples	\$0.00	4.0	\$0.00
K, Priyanka	Documented relevant tickmarks in the Accounts Payable work paper	\$0.00	2.0	\$0.00
Kay, Jordan	Address review notes for various Linux infrastructure controls.	\$0.00	1.0	\$0.00
Kay, Jordan	Review the CyberArk privileged access control and address follow-up review notes.	\$0.00	2.4	\$0.00
Kay, Jordan	Review Salesforce new user provisioning control.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Kay, Jordan	Call with N. Huang, C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to circle back on the discussion of updates and audit findings over general information technology controls.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with N. Huang, A. Singh, J. Burt, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls and automated controls.	\$0.00	0.5	\$0.00
Kay, Jordan	Review access to update jobs control and client maintenance settings controls in Systems Applications and Products (SAP) TPW.	\$0.00	3.1	\$0.00
Kulpanowski, Joanna	Review workpapers; return to provision/valuation analysis.	\$0.00	8.0	\$0.00
Kulpanowski, Joanna	GTX call with audit team.	\$0.00	1.0	\$0.00
Kulpanowski, Joanna	Call with tax team - internal - planning/workstream discussion.	\$0.00	1.0	\$0.00
Lewis, Kayla	Review provided by client (PBC) files for tax provision. Set up workstreams for tax testing (different testing workpapers)	\$0.00	0.8	\$0.00
Lewis, Kayla	Call with M. Islam, J. Kulpanowski, M. Brejnak, K. Pawlik and K. Gehrmann (Deloitte) to setup tax testing workstreams (different testing workpapers)	\$0.00	0.7	\$0.00
Lnu, Aparajita	Test the operating effectiveness of New User Access control in Systems Applications and Products (SAP).	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Loomis, Colin	Call with J. Kay, N. Huang (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to circle back on the discussion of updates and audit findings over general information technology controls.	\$0.00	0.5	\$0.00
Mandic, Boris	Call with K. Gehrman, J. Kulpanowski, and B. Mandic (all Deloitte) related to the Tax specialist update and testing templates.	\$0.00	0.4	\$0.00
Mandic, Boris	Draft email J. Kulpanowski, K. Gehrman, and J. Finch related updated Tax referral instructions	\$0.00	0.5	\$0.00
Mandic, Boris	Assess and finalize procedures related to testing of completeness for deferred tax balances.	\$0.00	0.5	\$0.00
Mandic, Boris	Draft email to N. Slaton, S. Wallace (Garrett) and J. Kulpanowski, K. Gehrman, and J. Finch (Deloitte) related to missing consolidated deferred schedule.	\$0.00	0.5	\$0.00
Mandic, Boris	Upload and document received Tax deliverables from the Tax specialist in the EMS file.	\$0.00	1.0	\$0.00
Mandic, Boris	Update Tax ROMM working paper as part of the tax referral instructions	\$0.00	1.5	\$0.00
Mandic, Boris	Update control testing working papers related to IUC information obtained.	\$0.00	4.0	\$0.00
Marques, Raquel	Updated Going Concern consultation based on comments received and resubmitted for review	\$0.00	1.8	\$0.00
Marques, Raquel	Review and approval of journal entry data for journal entry testing	\$0.00	2.8	\$0.00
Marques, Raquel	Review of Journal entry testing memo and planned profiling for selection of entries	\$0.00	3.7	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Paquier, Celine	Followed up with the client and the banks in order to obtain the bank confirmations for Year end.	\$0.00	3.4	\$0.00
Paquier, Celine	Set-up the template for the testing of repositioning accruals.	\$0.00	2.3	\$0.00
Paquier, Celine	Testing of trade Account payable accrual	\$0.00	1.9	\$0.00
Paquier, Celine	Send a follow-up email in order to obtain the confirmation request for equity and initiated the equity confirmation request.	\$0.00	0.6	\$0.00
Pawlik, Katarzyna	Verify pre-tax book income balances on the Valuation Allowance workpaper.	\$0.00	1.8	\$0.00
Pawlik, Katarzyna	Review selections for the perms, cash tax adjustments and non-cash tax adjustments.	\$0.00	3.7	\$0.00
Pawlik, Katarzyna	Meeting with J. Kulpanowski, M. Brejnak, K. Gehrmann, K. Lewis and M. Islam to discuss the audit procedures.	\$0.00	0.3	\$0.00
Pothoulakis, Tony	Documented Revenue control in place over technical accounting policy.	\$0.00	3.4	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Rankins, Kristen	Review international schedules for Q3 audit.	\$0.00	0.3	\$0.00
Rbiai, Sofian	Walkthrough call with S. Li, L. Sanghoon, G. Nica, Y. Son, E. Feng, A. Fu, C. Fox (all GTX) and R. Frames (Deloitte) regarding inventory control documentation.	\$0.00	0.5	\$0.00
Rbiai, Sofian	performing tests of control on leases reconciliation	\$0.00	4.0	\$0.00
Rbiai, Sofian	Addressing comments on payroll master data changes control documentation	\$0.00	3.7	\$0.00
Shelley, Patrick	Reviewing internal control working papers	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/05/2021

Stephenson, Dan	Review and follow-up over pricing accrual testing through November.	\$0.00	2.2	\$0.00
Stephenson, Dan	Follow-up with DT China and year-end testing.	\$0.00	1.2	\$0.00
Stephenson, Dan	Review of COGS testing through November 2020.	\$0.00	0.9	\$0.00
Ulrich, Raquel	Legal expenses review and e-mail sent for additional information	\$0.00	3.2	\$0.00
Ulrich, Raquel	Perform Trade Accounts receivable Analytics	\$0.00	3.0	\$0.00
Ulrich, Raquel	Apply Jeff Burt (Deloitte) comments on Operating expenses Analytics	\$0.00	2.0	\$0.00
Venkata Naveen, Naveen	Review internal audit's (IA) documentation over control journal entry - segregation of duties check.	\$0.00	3.0	\$0.00
Venkata Naveen, Naveen	Meeting with E. Basoc, A. Avram, T. Ansari, K. Ananth (Garrett) and K. Jordan, Jeff Burt, A. Singh, N. Huang (Deloitte) to discuss on audit findings.	\$0.00	0.5	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.5	\$0.00
Venkateswaran, Karthik	Analysis of the Accounts Receivable Aging Report and picking samples for confirmations	\$0.00	4.0	\$0.00

01/06/2021

Barkman, Lou	Call with J. Kay and C. Loomis (Deloitte) to review the completed information technology risk worksheet and answer related questions on the in-scope application risk considerations.	\$0.00	0.4	\$0.00
Barral Guixa, Mariona	Checked the information received regarding one control of fixed assets in order to perform the testing	\$0.00	0.9	\$0.00
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Barral Guixa, Mariona	Attended a call regarding risk assessment analytics with J. Burt, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Reviewed the job performed by the assistant in the summary of minutes	\$0.00	1.5	\$0.00
Barral Guixa, Mariona	Cleared review notes from fixed assets controls	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked in debt remeasurement	\$0.00	2.7	\$0.00
Brejnak, Magda	Review client provided valuation analysis (VA) file and tie beginning balances.	\$0.00	2.0	\$0.00
Brejnak, Magda	Test selected perms for US consolidated current provision.	\$0.00	3.0	\$0.00
Burt, Jeff	Update risk assessments for other liabilities, property plant and equipment, and inventory.	\$0.00	3.7	\$0.00
Burt, Jeff	Draft plan for substantive and control testing relating to impairment of property plant and equipment.	\$0.00	1.8	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu (Garrett) to discuss updates to control testing and operating effectiveness plans.	\$0.00	0.8	\$0.00
Burt, Jeff	Weekly call with T. Pothoulakis, D. Stephenson, R. Marques, R. Frames and A. Hakak (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.7	\$0.00
Burt, Jeff	Attended a call regarding risk assessment analytics with M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.5	\$0.00
Chai, Sylvia	Reading email and analyzing Indemnification issue	\$0.00	0.4	\$0.00
Finch, Jennifer	Review of journal entry profiling memo and journal entry guide to ensure compliance with guidance	\$0.00	2.1	\$0.00
Finch, Jennifer	Analysis and review of email and attachments and support sent by s.wallace regarding the changes in the swissco tier 1 entity for the current period	\$0.00	1.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Finch, Jennifer	Review and evaluation of swissco deferreds by population category	\$0.00	1.3	\$0.00
Finch, Jennifer	Call with J. Finch and B. Mandic (all Deloitte) to discuss the sampling approach for deferred taxes in Swissco and other open items.	\$0.00	1.0	\$0.00
Finch, Jennifer	Review of the swissco tax provision	\$0.00	0.8	\$0.00
Finch, Jennifer	Review of the perm items in the Swissco tier 1 entity workbook	\$0.00	0.7	\$0.00
Finch, Jennifer	Call with J. Finch, B. Benhoff and B. Mandic (all Deloitte) to discuss scope of Tax consultation.	\$0.00	0.5	\$0.00
Finch, Jennifer	Call with J. Finch, L. Pasquier and B. Mandic (all Deloitte) to discuss and agree on the scope of Tax specialist.	\$0.00	0.3	\$0.00
Frames, Robert	Perform Control operating effectiveness testing	\$0.00	3.6	\$0.00
Frames, Robert	Walkthrough call with P. Sothiropoulos, B. Manda (all GTX) and S. Rbiai (Deloitte) regarding compensation committee control.	\$0.00	0.5	\$0.00
Frames, Robert	Weekly call with T. Pothoulakis, D. Stephenson, R. Marques, A. Hakak and J. Burt (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.7	\$0.00
Frames, Robert	Call with P. Mary, K. Venkateswaran, P. K, and T. Pothoulakis (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Call with R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Frames, Robert	Revenue Profiling assessment	\$0.00	2.3	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review draft tax provisions.	\$0.00	2.2	\$0.00
Gschwend, Matthias	Review of working paper 12100, entity and environment (final)	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Gschwend, Matthias	Review draft opinion format (split vs non-split opinion)	\$0.00	0.5	\$0.00
Gschwend, Matthias	Review of workpaper 11201.B Client Due Diligence Summary	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review of working paper 11205 Global Employer Service (GES) Financial reporting oversight role (FROR) checklist	\$0.00	0.2	\$0.00
Gschwend, Matthias	Review of working papers 12100.5 and 12100.6 8k-tracker and analysts report tracker	\$0.00	0.4	\$0.00
Hakak, Amara	Finalization of materiality consultation approval.	\$0.00	0.4	\$0.00
Hakak, Amara	Discussion with R. Frames on IBR controls.	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with team on the use of Deloitte Connect for request management with client.	\$0.00	0.3	\$0.00
Hakak, Amara	Creating review dockets for internal reviews (PSR) of external communications.	\$0.00	0.3	\$0.00
Hakak, Amara	Follow up with internal reviewers on consultation on financial instruments.	\$0.00	0.3	\$0.00
Hakak, Amara	Prepared and shared internal status tracker with L. Pascu (Garrett).	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with J. Burt (Deloitte) on treasury controls; review of inventory controls.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of legal expenses and law firms used by Garrett.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on testing of debt remeasurement.	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with R. Marques (Deloitte) on preparing independence and consent letters.	\$0.00	0.5	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/06/2021

Hakak, Amara	Weekly call with T. Pothoulakis, D. Stephenson, R. Marques, R. Frames, and J. Burt (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.8	\$0.00
Hakak, Amara	Discussion with Deloitte China and M. Priyanka (Deloitte) on procedures to be performed on accounts payable.	\$0.00	0.8	\$0.00
Hakak, Amara	Review of legal claims in Brazil and overall litigation report.	\$0.00	1.3	\$0.00
Hart, Chris	Review provided by client (PBC) files for International Tax (ITS) testing - GILTI/FDII/986c and ABP23	\$0.00	0.8	\$0.00
Huang, Nicky	Follow up on the evidence requests for general information technology controls over the OneSource and Automatic Data Processing GlobalView applications.	\$0.00	0.5	\$0.00
Huang, Nicky	Go through the evidence for the user access review control over the Systems Applications and Products (SAP) Transaction Post Workflows (TPW) 910 application.	\$0.00	3.0	\$0.00
Huang, Nicky	Call with J. Kay and C. Loomis (Deloitte) to discuss the Garrett planning memo.	\$0.00	0.5	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) to discuss the testing of the termination control over Active Directory.	\$0.00	1.1	\$0.00
Huang, Nicky	Document the job monitoring control for active directory.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte), K. Kumar, A. Hegde, S. Sultana, A. Singh, and E. Basoc (Garrett) to follow-up on the questions around active directory job scheduling control.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Huang, Nicky	Call with J. Kay (Deloitte), M. Chethan, D. Kumar, A. Mohamed Sultan, A. Krishnamoorthy, A. Ashamol, and E. Basoc (Garrett) to discuss backups scheduled on Oracle database.	\$0.00	0.3	\$0.00
Islam, Munim	Call with J. Kulpanowski, K. Lewis, K. Gehrmann, and K. Pawlik and M. Brejnak (Deloitte) to setup workstream.	\$0.00	0.5	\$0.00
Islam, Munim	Review previous year (PY) deferreds workpaper (WP) and start working on current year (CY) deferreds workpaper.	\$0.00	2.5	\$0.00
Islam, Munim	Call with K. Lewis (Deloitte) to review Shanghai entity's deferred document (Local Currency Income tax provision) provided by client (PBC).	\$0.00	1.0	\$0.00
K, Priyanka	Documented samples for the month October, November in Property, Plant and Equipment work paper.	\$0.00	4.0	\$0.00
K, Priyanka	Documented December samples Property, Plant and Equipment work paper.	\$0.00	1.0	\$0.00
K, Priyanka	Documented Accounts Payable Samples in the work paper.	\$0.00	1.0	\$0.00
K, Priyanka	Documented samples in Accounts Payable work paper	\$0.00	3.0	\$0.00
Kay, Jordan	Document and review the windows privileged access control.	\$0.00	3.2	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte), K. Kumar, A. Hegde, S. Sultana, A. Singh, and E. Basoc (Garrett) to follow up on the questions around Active Directory job scheduling control.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte), M. Chethan, D. Kumar, A. Mohamed Sultan, A. Krishnamoorthy, A. Ashamol, and E. Basoc (Garrett) to discuss backups scheduled on Oracle database.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
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01/06/2021

Kay, Jordan	Call with N. Huang and C. Loomis (Deloitte) to discuss the Garrett planning memo.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte) to discuss the testing of the termination control over Active Directory.	\$0.00	1.1	\$0.00
Kay, Jordan	Call with L. Barkman and C. Loomis (Deloitte) to review the completed information technology risk worksheet and answer related questions on the in-scope application risk considerations.	\$0.00	0.4	\$0.00
Kay, Jordan	Call with C. Loomis (Deloitte) to discuss active directory termination testing approach, one time mitigating control testing, and service now ticketing tool test approach for change management testing.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	Call with K. Gehrmann and K. Lewis (Deloitte) regarding Garrett deferreds.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	Return to provision (RTP) walkthrough call.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	Review and prepare workpapers; US consolidated deferred/current; valuation analysis; return to provision .	\$0.00	8.0	\$0.00
Lewis, Kayla	Call with S. Wallace & Nick Slation (GTX) to discuss return to provision (RTP), deferred items and valuation allowance.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with K. Gehrmann, J. Kulpanowski (Deloitte) on deferreds.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call to review workstream tracker with K. Gehrmann, J. Kulpanowski, K. Pawlik, M. Brejnak, M. Islam (Deloitte).	\$0.00	0.5	\$0.00
Lewis, Kayla	Review support provided for deferred selections.	\$0.00	1.0	\$0.00
Lewis, Kayla	Review APB23 PBC workpaper - perform selections on deferred ending balance.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Lnu, Aparajita	Select samples for Systems Applications and Products (SAP) new user access control and draft email to be send to Ansari and team.	\$0.00	3.0	\$0.00
Loomis, Colin	Call with J. Kay (Deloitte) to discuss active directory termination testing approach, one time mitigating control testing, and service now ticketing tool test approach for change management testing.	\$0.00	0.5	\$0.00
Loomis, Colin	Call with J. Kay and N. Huang (Deloitte) to discuss the Garrett planning memo.	\$0.00	0.5	\$0.00
Loomis, Colin	Call with L. Barkman and J. Kay (Deloitte) to review the completed information technology risk worksheet and answer related questions on the in-scope application risk considerations.	\$0.00	0.4	\$0.00
Mandic, Boris	Perform sample selection over deferred tax assets for Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Call with J. Finch, L. Pasquier and B. Mandic (all Deloitte) to discuss and agree on the scope of Tax specialist.	\$0.00	0.3	\$0.00
Mandic, Boris	Analysis of Swiss tax reform and impact on deferred taxes	\$0.00	1.5	\$0.00
Mandic, Boris	Continue analysis of Swiss tax reform and impact on deferred taxes	\$0.00	1.5	\$0.00
Mandic, Boris	Call with J. Finch and B. Mandic (all Deloitte) to discuss the sampling approach for deferred taxes in Swissco and other open items.	\$0.00	1.0	\$0.00
Mandic, Boris	Call with J. Finch, B. Benhoff and B. Mandic (all Deloitte) to discuss scope of Tax consultation.	\$0.00	0.5	\$0.00
Marques, Raquel	Search and review of PCAOB and DT guidance on preparation of Independence letter	\$0.00	1.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Marques, Raquel	Search and review of PCAOB and DT guidance on preparation of Consent letter	\$0.00	1.3	\$0.00
Marques, Raquel	Search and review of PCAOB and DT guidance on preparation of NYSE letter	\$0.00	1.7	\$0.00
Marques, Raquel	Weekly call with T. Pothoulakis, D. Stephenson, R. Frames, A. Hakak and J. Burt (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.7	\$0.00
Marques, Raquel	Call with R. Frames, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Create excel file with all the FRC flowchart.	\$0.00	0.6	\$0.00
Paquier, Celine	Updated the excel file with summaries of all Board and Committee meeting.	\$0.00	3.0	\$0.00
Paquier, Celine	Finished updating the excel file with summaries of all Board and Committee meeting.	\$0.00	3.1	\$0.00
Paquier, Celine	Call with M. Besson (from Deloitte) to discuss how to update the excel file of board meetings summaries.	\$0.00	0.4	\$0.00
Paquier, Celine	Call regarding risk assessment analytics with J. Burt, M. Barral, R. Ulrich (all Deloitte).	\$0.00	0.5	\$0.00
Pasquier, Lea	Call with J. Finch, L. Pasquier and B. Mandic (all Deloitte) to discuss and agree on the scope of Tax specialist.	\$0.00	0.3	\$0.00
Pawlik, Katarzyna	Meeting with J. Kulpanowski, K. Lewis, M. Brejnak, K. Gehrmann and M. Islam to discuss the progress of the audit.	\$0.00	0.5	\$0.00
Pawlik, Katarzyna	Review documentation of selections for the perms, cash tax and non-cash tax adjustments.	\$0.00	1.9	\$0.00
Pothoulakis, Tony	Reviewed demographic data testing over the various Garrett pension plans.	\$0.00	2.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Pothoulakis, Tony	Weekly call with T. Pothoulakis, D. Stephenson, R. Marques, R. Frames, A. Hakak and J. Burt (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.7	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Rbiai, Sofian	Reviews and addressing comment on topside entries controls testing	\$0.00	3.1	\$0.00
Rbiai, Sofian	performing development & implementation testing workpaper on physical inventory	\$0.00	4.0	\$0.00
Rbiai, Sofian	Walkthrough call with P. Sothiropoulos, B. Manda (all GTX) and R. Frames (Deloitte) regarding compensation committee control.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Shelley, Patrick	Reviewing internal control working papers	\$0.00	2.0	\$0.00
Stephenson, Dan	Review of first draft of year-end reporting package for YE.	\$0.00	2.2	\$0.00
Stephenson, Dan	Review revenue return and allowance testing	\$0.00	1.8	\$0.00
Stephenson, Dan	Review idoc control testing	\$0.00	1.4	\$0.00
Stephenson, Dan	Review of NRV testing around inventory.	\$0.00	0.8	\$0.00
Stephenson, Dan	Weekly call with T. Pothoulakis, R. Marques, R. Frames, A. Hakak and J. Burt (all Deloitte) to discuss status updates of the audit testing and outstanding client requests.	\$0.00	0.7	\$0.00
Ulrich, Raquel	Apply Jeff Burt (Deloitte) comments on Operating expenses Analytics - version 2	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/06/2021

Ulrich, Raquel	Attended a call regarding risk assessment analytics with J. Burt, M. Barral, R. Ulrich and C. Paquier (all Deloitte)	\$0.00	0.5	\$0.00
Ulrich, Raquel	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Ulrich, Raquel	Complete Leases accounting testing	\$0.00	2.5	\$0.00
Ulrich, Raquel	Working on Power BI data for analytical procedures	\$0.00	2.4	\$0.00
Venkata Naveen, Naveen	Update design and operating effectiveness procedures for control FA_008 (fixed assets - depreciation control).	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Analysis of the Accounts Receivable Aging Report and picking samples for confirmations	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.5	\$0.00

01/07/2021

Barral Guixa, Mariona	Worked in accounts reconciliation for balance sheet	\$0.00	2.5	\$0.00
Barral Guixa, Mariona	Worked in accounts reconciliation for income statement	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Updated the information received for France and United States payroll analysis	\$0.00	1.5	\$0.00
Barral Guixa, Mariona	Started working on the operating effectiveness for a fixed assets control	\$0.00	1.2	\$0.00
Brejnak, Magda	Review client provided return to provision (RTP) file to choose selections for testing.	\$0.00	3.0	\$0.00
Burt, Jeff	Updating control testing plan for year-end, walkthroughs, reviews, and operating effectiveness testing.	\$0.00	3.3	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Burt, Jeff	Review design testing for fixed asset count and impairment of business wins control.	\$0.00	2.9	\$0.00
Burt, Jeff	Review operating effectiveness testing for journal entry controls.	\$0.00	1.3	\$0.00
Burt, Jeff	Call with S. Rbiai (Deloitte) to discuss control documentation for inventory and cash to customer questions.	\$0.00	0.8	\$0.00
Finch, Jennifer	Preparation and sampling calculations for population a/b/c on the hard close figures(including formatting the files to be able to run the samples)	\$0.00	3.1	\$0.00
Finch, Jennifer	Call with K. Gehrmann, J. Finch, D. Stephenson, J. Kulpanowski, K. Lewis and B. Mandic (all Deloitte) to discuss the approach on deferred taxes testing, transfer pricing, UTP and testing templates.	\$0.00	0.9	\$0.00
Finch, Jennifer	Review of the tier 1 entity analysis from S. Wallace	\$0.00	0.8	\$0.00
Finch, Jennifer	Analysis of transfer pricing work and review of the relevant transfer pricing countries	\$0.00	0.4	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.4	\$0.00
Frames, Robert	Walkthrough call with N. Agrawal, T. Stiz, G. Nica, A. Glangher (all GTX) and S. Rbiai (Deloitte) regarding inventory control documentation.	\$0.00	0.5	\$0.00
Frames, Robert	Assessment of support received for the customer Pricing Reserve.	\$0.00	3.0	\$0.00
Frames, Robert	Documentation of support received for the customer Pricing Reserve.	\$0.00	2.7	\$0.00
Frames, Robert	Perform Control operating effectiveness testing	\$0.00	2.8	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review draft tax provisions.	\$0.00	2.1	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of deferred taxes	\$0.00	2.2	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/07/2021

Gschwend, Matthias	Review of working paper 12103 on AS 2410, related parties	\$0.00	0.4	\$0.00
Gschwend, Matthias	Email response regarding reviews of IT workpapers	\$0.00	0.2	\$0.00
Hakak, Amara	Created and scheduled all review dockets (PSRs) for internal review of external communications.	\$0.00	1.3	\$0.00
Hakak, Amara	Discussion with M. Queiroz (Deloitte) on review/approval of materiality consultation memo.	\$0.00	0.8	\$0.00
Hakak, Amara	Discussion with R. Ulrich (Deloitte) on testing of inventory controls and factoring.	\$0.00	0.8	\$0.00
Hakak, Amara	Reviewed treasury/lease/inventory controls to ensure my review comments were cleared.	\$0.00	0.5	\$0.00
Hakak, Amara	Reviewed operating effectiveness testing of controls over incremental borrowing rates.	\$0.00	0.5	\$0.00
Hakak, Amara	Reviewed engagement risk memo for changes and review comments left.	\$0.00	0.5	\$0.00
Hakak, Amara	Revised specified procedures for Deloitte China for accounts receivable testing.	\$0.00	0.5	\$0.00
Hakak, Amara	Preparation of fraud consultation memo.	\$0.00	2.5	\$0.00
Hakak, Amara	Audit Committee presentation coordination with M. Queiroz (Deloitte).	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with C. Paquier (Deloitte) on audit confirmation coordination.	\$0.00	0.3	\$0.00
Hart, Chris	Call with K. Gerhmann/J. Kulpanowski/K. Rankins/J. Passalauqua to discuss testing approach for IT provision.	\$0.00	0.4	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) to discuss questions around the general information technology controls over the Redwood, ServiceNow, and Bellin applications.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Huang, Nicky	Document the user access review for the Bellin application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the privileged access control for the Redwood application.	\$0.00	3.0	\$0.00
Huang, Nicky	Document the privileged access control for the ServiceNow application.	\$0.00	4.0	\$0.00
Islam, Munim	Complete return to provision (RTP) file setup and submitted to J. Kulpanowski (Deloitte) for review.	\$0.00	1.0	\$0.00
Islam, Munim	Review provided by company (PBC) documents and work on Client information request file.	\$0.00	1.5	\$0.00
Islam, Munim	Review uncertain tax provision (UTP) summary workpaper version 7 and compare it with 09/30/20 version. Review the workpaper for the impact of new uncertain tax provision (UTP) positions in the latest version.	\$0.00	0.5	\$0.00
K, Priyanka	Documented Accounts Payable samples	\$0.00	4.0	\$0.00
K, Priyanka	Worked on Reconciliation in the Cost of Goods Sold work paper	\$0.00	1.4	\$0.00
K, Priyanka	Call with P. Mary, K. Venkateswaran, R. Frames and T. Pothoulakis (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
K, Priyanka	Worked on reconciliation in the Operating Expenses work paper	\$0.00	2.0	\$0.00
Kay, Jordan	Address review notes for various Systems Applications and Products (SAP) TPW and SAP Governance Risk & Compliance (GRC) controls.	\$0.00	2.2	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte) to discuss questions around the general information technology controls over the Redwood, ServiceNow, and Bellin applications.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	Review and prepare workpaper selections; return to provision, valuation analysis, deferred.	\$0.00	8.0	\$0.00

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Financial Statement Audit and Related Services

01/07/2021

Kulpanowski, Joanna	Call with K. Gehrmann, J. Finch, D. Stephenson, K. Lewis and B. Mandic (Deloitte) to discuss the approach on deferred taxes testing, transfer pricing, uncertain tax position (UTP) and testing templates.	\$0.00	0.9	\$0.00
Kulpanowski, Joanna	Catch up calls internally with tax team.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	Call with Deloitte international to discuss international testing.	\$0.00	0.5	\$0.00
Lewis, Kayla	Setup deferred request listing for client.	\$0.00	1.3	\$0.00
Lewis, Kayla	Prepare APB23 workpaper documentation.	\$0.00	1.4	\$0.00
Lewis, Kayla	Call with J. Kulpanowski (Deloitte) on deferrals.	\$0.00	1.7	\$0.00
Lewis, Kayla	Call with K. Gehrmann, J. Finch, D. Stephenson, J. Kulpanowski, K. Lewis and B. Mandic (Deloitte) to discuss the approach on deferred taxes testing, transfer pricing, UTP and testing templates.	\$0.00	0.9	\$0.00
Lewis, Kayla	Call with K. Rankins, J. Passalacqua, C. Hart and K. Gehrmann & J. Kulpanowski (Deloitte) on planning to discuss testing approach.	\$0.00	0.4	\$0.00
Lewis, Kayla	Call with M. Islam (Deloitte) on deferrals.	\$0.00	2.3	\$0.00
Lewis, Kayla	Call with K. Gehrmann and J. Kulpanowski (Deloitte) to delegate workstreams of testing procedures to tax team. (Internal planning)	\$0.00	0.8	\$0.00
Lnu, Aparajita	Oracle HRMS Job monitoring control - test the design.	\$0.00	5.0	\$0.00
Loomis, Colin	Automate control review.	\$0.00	3.0	\$0.00
Mandic, Boris	Call with K. Gehrmann, J. Finch, D. Stephenson, J. Kulpanowski, K. Lewis and B. Mandic (all Deloitte) to discuss the approach on deferred taxes testing, transfer pricing, UTP and testing templates.	\$0.00	0.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Mandic, Boris	Draft test of deferred tax asset (population A and C) for the Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Draft test of deferred tax asset (population B) for the Swissco entity.	\$0.00	4.0	\$0.00
Marques, Raquel	Continue to review journal entry profiling after comments raised have been addressed	\$0.00	2.5	\$0.00
Marques, Raquel	Update of controls schedule based on changes in controls walkthroughs timing and team availabilities	\$0.00	2.0	\$0.00
Paquier, Celine	Send a follow-up email in order to obtain bank confirmations for year end.	\$0.00	0.5	\$0.00
Paquier, Celine	Calculate FX rates testing for year end.	\$0.00	3.1	\$0.00
Paquier, Celine	Performed the cash testing for year-end	\$0.00	2.3	\$0.00
Paquier, Celine	Send follow-up email in order to obtain the bank confirmations for year end.	\$0.00	0.6	\$0.00
Paquier, Celine	Call with S. Phadke (from Garrett Motion Inc.) to explain him how to authorize a bank confirmation request on confirmation.com	\$0.00	0.2	\$0.00
Paquier, Celine	Call with M. Besson (from Deloitte) to discuss the testing of FX rates for year end.	\$0.00	0.4	\$0.00
Paquier, Celine	Updated the design and implementation excel file for control related to the code of business conduct training.	\$0.00	1.1	\$0.00
Passalaqua, Jean	Kick off call with K. Gehrmann, K. Lewis and J. Kulponowski (Deloitte).	\$0.00	0.5	\$0.00
Pawlik, Katarzyna	Review subselection and documentation on the total return to provision (RTP) population for US entities.	\$0.00	2.9	\$0.00
Pawlik, Katarzyna	Review documentation of the US current provision file.	\$0.00	2.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Pawlik, Katarzyna	Set up the valuation allowance workpapers with headings/math checks for accuracy.	\$0.00	1.2	\$0.00
Pothoulakis, Tony	Addressed comments raised over the Revenue risk assessment.	\$0.00	3.6	\$0.00
Pothoulakis, Tony	Reviewed Stock Based Compensation testing performed by the audit team.	\$0.00	2.2	\$0.00
Pothoulakis, Tony	Continued to review demographic data testing over the various Garrett pension plans.	\$0.00	1.2	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Queiroz, Marcela	AC report 2020 - getting the updated template and sign off on materiality memo	\$0.00	0.5	\$0.00
Rankins, Kristen	Call between Business Tax Services (BTS) and information technology (IT) team to discuss testing approach.	\$0.00	0.4	\$0.00
Rbiai, Sofian	Call with J. Burt to discuss control documentation Inventory and cash to customer questions.	\$0.00	0.8	\$0.00
Rbiai, Sofian	Assessing plan asset calculation	\$0.00	4.0	\$0.00
Rbiai, Sofian	Addressing comment on US pension data census testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Walkthrough call with P. Sothiropoulos, B. Manda (all GTX) and R. Frames (Deloitte) regarding compensation committee control.	\$0.00	0.5	\$0.00
Shelley, Patrick	Reviewing internal control working papers	\$0.00	2.0	\$0.00
Stephenson, Dan	Updates to risk/control mapping through year-end	\$0.00	3.1	\$0.00
Stephenson, Dan	Review information technology testing planning files.	\$0.00	2.3	\$0.00
Stephenson, Dan	Review design control testing.	\$0.00	1.2	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/07/2021

Stephenson, Dan	Call with K. Gehrman, J. Finch, J. Kulpanowski, K. Lewis and B. Mandic (all Deloitte) to discuss the approach on deferred taxes testing, transfer pricing, UTP and testing templates.	\$0.00	0.9	\$0.00
Ulrich, Raquel	Continued working on Power BI data for analytical procedures	\$0.00	2.0	\$0.00
Ulrich, Raquel	Operating effectiveness testing of control P2I_003	\$0.00	1.5	\$0.00
Ulrich, Raquel	Sent e-mail to Z. Szabo (Garrett) regarding Factoring information needed	\$0.00	1.0	\$0.00
Ulrich, Raquel	Attended a call regarding Factoring with Z. Szabo (Garrett) and R. Ulrich (Deloitte)	\$0.00	0.5	\$0.00
Ulrich, Raquel	Attended a call regarding Factoring approach with A. Hakak and R. Ulrich (all Deloitte)	\$0.00	0.2	\$0.00
Ulrich, Raquel	Working on Power BI data for analytical procedures	\$0.00	3.0	\$0.00
Venkata Naveen, Naveen	Update design and operating effectiveness procedures on control R2R_009 (journal entry - segregation of duties check).	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Call with P. Mary, P. K, R. Frames and T. Pothoulakis (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.5	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Preparation of Accounts Receivable confirmations in the IConfirm portal.	\$0.00	4.0	\$0.00

01/08/2021

Barral Guixa, Mariona	Started clearing review notes from journal entries testing	\$0.00	1.4	\$0.00
Barral Guixa, Mariona	Documented the previous call regarding France's payroll	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Barral Guixa, Mariona	Cleared reconciliation's review notes and finished the mapping reconciliation	\$0.00	3.5	\$0.00
Barral Guixa, Mariona	Followed up a pending issue regarding stock compensation with S. Butters and C. Turcan (all Garrett).	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Spoke to K. Priyanka (Deloitte) in order to obtain information about some cost centers for the accounts reconciliation	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Attended a payroll's call with B. Barbillon and V. Holveck (all Garrett) regarding December's France payroll	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Attended a call with D. Stephenson (Deloitte) regarding accounts reconciliation and testing of mapping to trial balances	\$0.00	0.2	\$0.00
Burt, Jeff	Review of design testing for component auditors payables controls.	\$0.00	2.6	\$0.00
Burt, Jeff	Update audit testing plan for revenue related controls.	\$0.00	1.9	\$0.00
Burt, Jeff	Call with E. Basoc, M. Bogdan, A. Sobaru, S. Wallace (Garrett) and J. Kay, N. Huang, and B. Mandic (Deloitte) to discuss OneSource data migration process.	\$0.00	0.5	\$0.00
Burt, Jeff	Attended a call regarding Operating Effectiveness documentation on controls with R. Ulrich (Deloitte).	\$0.00	0.5	\$0.00
Burt, Jeff	Call with J. Kay (Deloitte) to discuss journal entry segregation of duties controls and service auditor report evaluations.	\$0.00	0.9	\$0.00
Burt, Jeff	Review risk assessment analytics documentation for accounts receivable balances.	\$0.00	0.8	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.1	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Frames, Robert	Call with P. Mary, K. Venkateswaran, R. Frames, T. Pothoulakis and D. Stephenson (Deloitte) to finalize Debits to Revenue Testing	\$0.00	0.6	\$0.00
Frames, Robert	Call with R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Frames, Robert	Perform Control operating effectiveness testing	\$0.00	2.4	\$0.00
Frames, Robert	Assessment and documentation of support received for the customer Pricing Reserve.	\$0.00	2.6	\$0.00
Frames, Robert	Perform Revenue Profiling assessment	\$0.00	3.8	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of current tax provision.	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of deferred taxes	\$0.00	2.2	\$0.00
Gschwend, Matthias	Review of testing approach of revenue.	\$0.00	0.7	\$0.00
Gschwend, Matthias	Review of working paper 12108 senior management compensation and share activity.	\$0.00	0.9	\$0.00
Huang, Nicky	Document the user access review for the Automatic Data Processing GlobalView application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the new users access control for the Salesforce application.	\$0.00	3.0	\$0.00
Huang, Nicky	Go through the user access review control evidence for the Automatic Data Processing Streamline application.	\$0.00	1.0	\$0.00
Huang, Nicky	Call with J. Kay, A. Singh, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, B. Manda, A. Avram, A. Sobaru, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls and automate.	\$0.00	0.3	\$0.00
Islam, Munim	Prepare the deferred workpapers.	\$0.00	3.5	\$0.00

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Financial Statement Audit and Related Services

01/08/2021

Islam, Munim	Call with J. Kulpanowski, K. Lewis, K. Gehrmann, K. Pawlik and M. Brejnak (Deloitte) to discuss about the testing procedure related to accounts balances of deferred workpaper to be tested by Deloitte Tax team.	\$0.00	0.5	\$0.00
Islam, Munim	Prepare the consolidated deferred workpaper.	\$0.00	2.0	\$0.00
Islam, Munim	Compile all the documents shared by the client and send to J. Kulpanowski, K. Lewis, K. Gehrmann, and K. Pawlik, and M. Brejnak (Deloitte).	\$0.00	0.5	\$0.00
K, Priyanka	Documented samples and Goods Receipt/ Invoice Receipt testing samples. Worked on Accounts Payable Reconciliation	\$0.00	4.0	\$0.00
K, Priyanka	Documented samples in the Accounts Payable work paper.	\$0.00	4.0	\$0.00
Kay, Jordan	Call with N. Huang, A. Singh, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, B. Manda, A. Avram, A Sobaru, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls and automated.	\$0.00	0.3	\$0.00
Kay, Jordan	Call with J. Burt (Deloitte) to discuss journal entry segregation of duties controls and service auditor report evaluations.	\$0.00	0.9	\$0.00
Kay, Jordan	Call with E. Basoc, M. Bogdan, A. Sobaru, S. Wallace (Garrett) and N. Huang, J. Burt, and B. Mandic (Deloitte) to discuss OneSource data migration process.	\$0.00	0.5	\$0.00
Kay, Jordan	Document database backup and configuration testing for in scope databases.	\$0.00	2.0	\$0.00
Kulpanowski, Joanna	Catch up on deferred selections with K. Lewis (Deloitte).	\$0.00	0.5	\$0.00

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Financial Statement Audit and Related Services

01/08/2021

Kulpanowski, Joanna	Set up deferred selections and workpaper + valuation analysis + return to provision.	\$0.00	6.0	\$0.00
Lewis, Kayla	Call with J. Kulpanowski (Deloitte) to discuss deferred tax testing.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with M. Islam (Deloitte) on deferred workpaper setup.	\$0.00	0.4	\$0.00
Lewis, Kayla	Call with K. Gehrman, J. Kulpanowski, M. Brejnak, K. Pawlik and M. Islam (Deloitte) to regroup on status of tax testing.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with K. Gehrman, J. Kulpanowski, K. Pawlik, M. Brejnak, M. Islam (Deloitte) to discuss status update of tax testing workstreams.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with M. Islam (Deloitte) to discuss deferred workpaper documentation.	\$0.00	0.2	\$0.00
Lewis, Kayla	Prepare documentation for APB23 deferred tax liability testing.	\$0.00	1.3	\$0.00
Lewis, Kayla	Prepare listing of selections for testing for deferred substantive procedures.	\$0.00	0.7	\$0.00
Lewis, Kayla	Identify deferred selections for testing and prepare draft of deferred selection information support request to be sent to N. Slaton and S. Wallace (GTX)	\$0.00	1.5	\$0.00
Lnu, Aparajita	Document operating effectiveness of the new user access control in Systems Applications and Products (SAP) system.	\$0.00	3.0	\$0.00
Mandic, Boris	Test of deferred tax asset (population A and C) for the Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Test of deferred tax asset (population B) for the Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Call with E. Basoc, M. Bogdan, A. Sobaru, S. Wallace (Garrett) and K. Jordan, N. Huang, J. Burt, and B. Mandic (Deloitte) to discuss OneSource data migration process.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Marques, Raquel	Update of Critical Audit Matters documentation based on new issued template	\$0.00	3.5	\$0.00
Marques, Raquel	Update of work allocation with tasks for next week	\$0.00	2.5	\$0.00
Marques, Raquel	Review of the VAT receivables breakdown received from client and define audit sampling for testing	\$0.00	1.5	\$0.00
Marques, Raquel	Call with C. Paquier (from Deloitte) to discuss the Value Added Tax testing for year end.	\$0.00	0.2	\$0.00
Marques, Raquel	Call with R. Frames, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Palmer, Max	Complete GlobalView service auditor's report.	\$0.00	2.5	\$0.00
Palmer, Max	Complete streamline service audit report.	\$0.00	3.0	\$0.00
Paquier, Celine	Continued to perform the cash testing for year-end	\$0.00	2.5	\$0.00
Paquier, Celine	Performed a part of the testing of Value Added Tax for year end.	\$0.00	1.3	\$0.00
Paquier, Celine	Call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Call with R. Marques (from Deloitte) to discuss the Value Added Tax testing for year end.	\$0.00	0.2	\$0.00
Paquier, Celine	Testing of Cumulative translation Adjustment for year end.	\$0.00	3.1	\$0.00
Paquier, Celine	Manage the confirmation requests from banks (sent emails, added to received confirmations to the engagement management system)	\$0.00	0.5	\$0.00
Pawlik, Katarzyna	Verify deferred balances and recalculate pretax book income on the Valuation Allowance workpaper.	\$0.00	1.8	\$0.00
Pawlik, Katarzyna	Choose return to provision (RTP) selections on the Swiss entity.	\$0.00	2.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Pothoulakis, Tony	Reviewed interim audit testing performed over Revenue	\$0.00	2.2	\$0.00
Pothoulakis, Tony	Continue to review Revenue testing performed at interim.	\$0.00	2.0	\$0.00
Pothoulakis, Tony	Prepared risk assessment related to our audit procedures and considerations performed around quantities (revenue) shipped.	\$0.00	2.0	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	3.4	\$0.00
Priyanka, Priyanka Mary	Call with K. Venkateswaran, R. Frames, T. Pothoulakis and D. Stephenson (Deloitte) to finalize Debits to Revenue Testing	\$0.00	0.6	\$0.00
Rbiai, Sofian	Call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Rbiai, Sofian	Addressing comments on physical verifications of assets - stock annual count	\$0.00	4.0	\$0.00
Rbiai, Sofian	Addressing comment on business wins control documentation testing	\$0.00	4.0	\$0.00
Shelley, Patrick	Reviewing internal control working papers	\$0.00	2.0	\$0.00
Stephenson, Dan	Review over SAP to HFM reconciliation and mapping and evaluation of exceptions	\$0.00	2.4	\$0.00
Stephenson, Dan	Review of testing plan around debits to revenue.	\$0.00	1.2	\$0.00
Stephenson, Dan	Review of hard close tax testing approach	\$0.00	0.8	\$0.00
Stephenson, Dan	Attended a call with M. Barral (Deloitte) regarding accounts reconciliation and testing of mapping to trial balances.	\$0.00	0.2	\$0.00
Ulrich, Raquel	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai, M. Barral, R. Ulrich and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00

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Financial Statement Audit and Related Services

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Ulrich, Raquel	Attended a call regarding Operating Effectiveness documentation on controls with J. Burt (Deloitte)	\$0.00	0.5	\$0.00
Ulrich, Raquel	Operating effectiveness testing of control P2I_003	\$0.00	3.6	\$0.00
Venkata Naveen, Naveen	Meeting with E. Basoc, A. Avram, H. Liliana, C. Liliana, A. Razvon (Garrett) to discuss on control customer invoicing (C2C_032) pending items and to cover test of one scenarios.	\$0.00	0.5	\$0.00
Venkata Naveen, Naveen	Meeting with E. Basoc, A. Avram, T. Ansari, K. Ananth (Garrett) and K. Jordan, A. Singh, N. Huang (Deloitte) to discuss on audit findings.	\$0.00	0.3	\$0.00
Venkata Naveen, Naveen	Review internal audit's (IA) documentation over P2P_015 (payment block).	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review of the supports received for Accounts Receivable alternate testing	\$0.00	3.5	\$0.00
Venkateswaran, Karthik	Call with P. Mary, R. Frames, T. Pothoulakis and D. Stephenson (Deloitte) to finalize Debits to Revenue Testing	\$0.00	0.6	\$0.00
Venkateswaran, Karthik	Review of the scheduling agreements obtained for the revenue transactions.	\$0.00	4.0	\$0.00
Zhang, Kaiqi	Help N. Huang (Deloitte) to look up Garrett employees' title and department and provide screenshots for sample testing.	\$0.00	0.5	\$0.00

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Palmer, Max	Complete global enterprise technology and solutions organization service auditor's report.	\$0.00	2.5	\$0.00
Venkateswaran, Karthik	Review of the scheduling agreements obtained for the revenue transactions.	\$0.00	3.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Barral Guixa, Mariona	Call with C. Paquier (Deloitte) to discuss the revenue recognition testing and the Flux analysis of balance sheet and income statement for year end	\$0.00	0.2	\$0.00
Barral Guixa, Mariona	Attended a call with J. Burt (Deloitte) regarding Garrett's closing periods for journal entries testing	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Call with J. Burt, A. Hakak, T. Pothoulakis, R. Frames, S. Rbiai and C. Paquier (all Deloitte) to discuss the approach for controls' operating effectiveness.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Amending the journal entries profiling as it has to be reviewed	\$0.00	4.0	\$0.00
Barral Guixa, Mariona	Cleared review notes from the accounts reconciliation analysis	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Call with R. James, A. Marques, S. Butters (all Garrett), M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss Garrett's fourth quarter results and year-end close status	\$0.00	0.7	\$0.00
Barral Guixa, Mariona	Finished operating effectiveness testing for a fixed assets control	\$0.00	1.5	\$0.00
Brejnak, Magda	Tie perms to trial balance (TB).	\$0.00	1.7	\$0.00
Brejnak, Magda	Work on return to provision (RTP) testing documentation.	\$0.00	3.3	\$0.00
Burt, Jeff	Update revenue risk assessment including an update of mapping risks to controls.	\$0.00	2.6	\$0.00
Burt, Jeff	Update year-end control testing planned procedures and timing.	\$0.00	1.9	\$0.00
Burt, Jeff	Review control documentation for revenue and financial reporting and close cycles.	\$0.00	1.2	\$0.00
Burt, Jeff	Draft property plant and equipment impairment risk assessment plan.	\$0.00	0.8	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Burt, Jeff	Call with R. James, A. Marques, S. Butters (all Garrett), M. Gschwend, P. Shelley, D. Stephenson, and M. Barral (all Deloitte) to discuss Garrett's fourth quarter results and year-end close status.	\$0.00	0.7	\$0.00
Burt, Jeff	Update journal entry testing planned procedures.	\$0.00	0.7	\$0.00
Burt, Jeff	Attended a call with M. Barral (Deloitte) regarding Garrett's closing periods for journal entries testing.	\$0.00	0.5	\$0.00
Burt, Jeff	Call with S. Rbhai, C. Paquier, R. Frames, A. Hakak, T. Pothoulakis and M. Barral (all Deloitte) to discuss operating effectiveness testing plan.	\$0.00	0.5	\$0.00
Finch, Jennifer	Review of spotlight extract and documentation for profiling in conjunction with JE guide	\$0.00	2.8	\$0.00
Finch, Jennifer	Check appropriateness of sampling approach in conjunction with audit sampling guide	\$0.00	1.3	\$0.00
Finch, Jennifer	Review of email sent from B. Mandic on potential swissco deferred errors	\$0.00	0.6	\$0.00
Finch, Jennifer	Review of keywords test workpaper for journal entries	\$0.00	0.4	\$0.00
Finch, Jennifer	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, N. Karakaya, E. Tusen, D. Stephenson, J. Finch and B. Mandic (all Deloitte) to discuss Transfer pricing scope and timing as part of the year-end audit.	\$0.00	0.3	\$0.00
Finch, Jennifer	Call to discuss open notes in the profiling workpaper	\$0.00	0.2	\$0.00
Finch, Jennifer	Call to discuss Journal entries	\$0.00	0.2	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	2.3	\$0.00
Frames, Robert	Perform Accounts Payable and Other Accrual Testing	\$0.00	2.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Frames, Robert	Call with P. Mary, K. Venkateswaran, P. K and A. Hakak (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Perform Reconciliation of Operating Expense Testing	\$0.00	1.2	\$0.00
Frames, Robert	Inventory Stock Count supporting documentation review	\$0.00	1.8	\$0.00
Frames, Robert	Call with S. Rbiai, C. Paquier, A. Hakak, T. Pothoulakis, M. Barral and J. Burt (all Deloitte) to discuss operating effectiveness testing plan.	\$0.00	0.5	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of current tax provision.	\$0.00	2.6	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of current tax provision.	\$0.00	2.6	\$0.00
Gschwend, Matthias	Review working papers 12113, 13.1, 13.2 on use of work of internal audit.	\$0.00	0.8	\$0.00
Gschwend, Matthias	Call with R. James, A. Marques, S. Butters (all Garrett), M. Gschwend, P. Shelley, D. Stephenson, M. Barral and J. Burt (all Deloitte) to discuss Garrett's fourth quarter results and year-end close status.	\$0.00	0.7	\$0.00
Gschwend, Matthias	Review working paper 12112 on entity's selection and application of accounting policies.	\$0.00	0.4	\$0.00
Gschwend, Matthias	Review working papers 13207, 13207.1 re inventory existence testing.	\$0.00	0.4	\$0.00
Gschwend, Matthias	Review working paper 12120 re operating units/operating segments	\$0.00	0.2	\$0.00
Gschwend, Matthias	Review working paper 12311 fraud risk explorer 2020 results	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review going concern consultation	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review working papers 12111 /12111.1 re functional currency assessments	\$0.00	0.2	\$0.00

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01/11/2021

Gschwend, Matthias	Review of form 4125 PCAOB internal control efficacy workbook (working paper 12203)	\$0.00	0.5	\$0.00
Hakak, Amara	Call with D. Stephenson (Deloitte) on YE update from management, and materiality update.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on our documentation on risks of material misstatement.	\$0.00	0.4	\$0.00
Hakak, Amara	Research on legal matters outstanding and call with R. Marques (Deloitte) on our approach for testing these legal matters.	\$0.00	1.4	\$0.00
Hakak, Amara	Prepared the Audit Committee communications for the results of the year-end audit.	\$0.00	2.6	\$0.00
Hakak, Amara	Review of legal expenses for the month of December.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with S. Rbhai, C. Paquier, R. Frames, T. Pothoulakis, M. Barral and J. Burt (all Deloitte) to discuss operating effectiveness testing plan.	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with consultation reviewers on our approach for testing financial instruments, and updated our consultation memo.	\$0.00	1.5	\$0.00
Huang, Nicky	Review the evidence for the user access review control over the Systems Applications and Products (SAP) application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the user access review control for the Systems Applications and Products (SAP) application.	\$0.00	1.5	\$0.00
Huang, Nicky	Document the user access review control for the Systems Applications and Products (SAP) application.	\$0.00	3.0	\$0.00
Huang, Nicky	Call with J. Kay and A. Singh (Deloitte) to prioritize control testing work for the week of January 11 and January 18.	\$0.00	0.9	\$0.00

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Financial Statement Audit and Related Services

01/11/2021

Islam, Munim	Prepare the consolidated deferred workpaper based on support provided by client (e.g. Account balances details and general ledger account numbers).	\$0.00	2.0	\$0.00
Islam, Munim	Call with J. Kulpanowski, K. Lewis, K. Gehrmann, K. Pawlik and M. Brejnak (Deloitte) to discuss about selections of deferred account balances based on the methodologies utilized by Deloitte Audit team. Also discuss about additional documentation (e.g. Tri	\$0.00	0.5	\$0.00
K, Priyanka	Documented samples in Property, Plant and Equipment work paper and in Asset Under Construction work paper	\$0.00	2.0	\$0.00
K, Priyanka	Extracted Deloitte Connect and SAP Reports	\$0.00	1.4	\$0.00
K, Priyanka	Worked on Property, Plant and Equipment Reconciliation with December 2020 amounts.	\$0.00	4.0	\$0.00
K, Priyanka	Call with P. Mary, K. Venkateswaran, and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	0.8	\$0.00
Kay, Jordan	Collect a list of all outstanding evidence to share with the Garrett Internal Controls team to help collect.	\$0.00	2.2	\$0.00
Kay, Jordan	Prepare and review systems applications and products control over batch job monitoring.	\$0.00	2.7	\$0.00
Kay, Jordan	Prepare and review systems applications and products control over debug with change access in production.	\$0.00	2.1	\$0.00
Kay, Jordan	Call with N. Huang and A. Singh (Deloitte) to prioritize work for the week of January 11 and January 18.	\$0.00	0.9	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Kulpanowski, Joanna	Review support provided and correspond with company.	\$0.00	2.2	\$0.00
Kulpanowski, Joanna	Valuate allowance selections.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Prepare return to provision/plan.	\$0.00	3.9	\$0.00
Lewis, Kayla	Identify APB23 deferred tax liability selections for testing and documentation of procedures.	\$0.00	1.0	\$0.00
Lewis, Kayla	Prepare deferred testing workpapers.	\$0.00	1.5	\$0.00
Lewis, Kayla	Setup APB23 workpaper for substantive procedures on APB23 deferred tax liability.	\$0.00	4.0	\$0.00
Lewis, Kayla	Call with M. Islam (Deloitte) to discuss deferred testing documentation and workpaper setup.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with K. Gehrmann, J. Kulpanowski, K. Pawlik, M. Brejnak and M. Islam (Deloitte) to discuss status of tax testing	\$0.00	0.8	\$0.00
Lewis, Kayla	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, N. Karakaya, E. Tusen, D. Stephenson, J. Finch and B. Mandic (Deloitte) to discuss transfer pricing scope and timing as part of the year-end audit.	\$0.00	0.3	\$0.00
Lnu, Aparajita	Document operating effectiveness of the new user access control in Systems Applications and Products (SAP) system.	\$0.00	3.0	\$0.00
Loomis, Colin	Review automated control workpaper.	\$0.00	1.1	\$0.00
Loomis, Colin	Review general information technology (IT) control working papers.	\$0.00	3.1	\$0.00
Mandic, Boris	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, N. Karakaya, E. Tusen, D. Stephenson, J. Finch and B. Mandic (all Deloitte) to discuss Transfer pricing scoping and timing as part of the year-end audit.	\$0.00	0.3	\$0.00
Marques, Raquel	Review of legal litigations	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Marques, Raquel	Going concern consultation update based on review comments received	\$0.00	3.4	\$0.00
Marques, Raquel	Review of information received from Garrett to clarify work allocation	\$0.00	2.1	\$0.00
Mueller, Roland	Going concern assessment/memos	\$0.00	3.0	\$0.00
Paquier, Celine	Testing of cumulative translation adjustment for year end.	\$0.00	0.5	\$0.00
Paquier, Celine	Perform flux analysis of the balance sheet and the income statement.	\$0.00	3.1	\$0.00
Paquier, Celine	Performed the trade Account payable testing (followed up with the client in order to obtain the required documents)	\$0.00	3.1	\$0.00
Paquier, Celine	Call with M. Barral (from Deloitte) to discuss the revenue recognition testing and the Flux analysis of balance sheet and income statement for year end.	\$0.00	0.2	\$0.00
Paquier, Celine	Followed up with the client in order to obtain the bank confirmation of the selected accounts to be tested.	\$0.00	1.3	\$0.00
Pasquier, Lea	Draft email regarding current year tax charge and tax rate for review of A. Serviable, as per auditors request	\$0.00	1.0	\$0.00
Pawlik, Katarzyna	Discuss selection for valuation allowance testing with J. Kulpanowski.	\$0.00	1.8	\$0.00
Pawlik, Katarzyna	Meeting regarding the audit procedures.	\$0.00	0.5	\$0.00
Pawlik, Katarzyna	Review documentation on the total return to provision (RTP) population for US entities.	\$0.00	4.9	\$0.00
Pothoulakis, Tony	Prepared the Revenue guided risk assessment for our audit file.	\$0.00	2.6	\$0.00
Pothoulakis, Tony	Continued to prepare the Revenue guided risk assessment for our audit file.	\$0.00	2.4	\$0.00
Pothoulakis, Tony	Call with S. Rbiai, C. Paquier, R. Frames, A. Hakak, M. Barral and J. Burt (all Deloitte) to discuss operating effectiveness testing plan.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Call with K. Venkateswaran, P. K and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Priyanka, Priyanka Mary	Updating the status on Deloitte Connect for the Journal Entry requests	\$0.00	1.0	\$0.00
Rbiai, Sofian	Preparing stock based compensation testing workpaper	\$0.00	4.0	\$0.00
Rbiai, Sofian	Call with S. Rbiai, C. Paquier, R. Frames, A. Hakak, T. Pothoulakis, M. Barral and J. Burt (all Deloitte) to discuss operating effectiveness testing plan.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Preparing current expected credit losses rates calculation control documentation	\$0.00	3.8	\$0.00
Rbiai, Sofian	Updating pension guided risk assessment memo	\$0.00	3.8	\$0.00
Shelley, Patrick	Review revenue internal control working papers	\$0.00	3.0	\$0.00
Shelley, Patrick	Call with R. James, A. Marques, S. Butters (all Garrett), M. Gschwend, D. Stephenson, M. Barral and J. Burt (all Deloitte) to discuss Garrett's fourth quarter results and year-end close status.	\$0.00	0.7	\$0.00
Stephenson, Dan	Review of IT audit working papers.	\$0.00	2.0	\$0.00
Stephenson, Dan	Review of interim tax control working papers.	\$0.00	2.0	\$0.00
Stephenson, Dan	Review of pricing accruals and related contract testing	\$0.00	1.5	\$0.00
Stephenson, Dan	Call with R. James, A. Marques, S. Butters (all Garrett), M. Gschwend, P. Shelley, M. Barral and J. Burt (all Deloitte) to discuss Garrett's fourth quarter results and year-end close status.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/11/2021

Stephenson, Dan	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, N. Karakaya, E. Tusen, J. Finch and B. Mandic (all Deloitte) to discuss Transfer pricing scope and timing as part of the year-end audit.	\$0.00	0.3	\$0.00
Ulrich, Raquel	Working on Power BI data for analytical procedures (Trade account receivables)	\$0.00	4.5	\$0.00
Ulrich, Raquel	Complete Leases Accounting testing	\$0.00	1.3	\$0.00
Venkata Naveen, Naveen	Update design procedure on control P2P_015 (payment block).	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Debits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Call with P. Mary, P. K and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Zhang, Kaiqi	Help N. Huang (Deloitte) to look up Garrett employees' title and department for sample testing.	\$0.00	1.5	\$0.00

01/12/2021

Barkman, Lou	Call with A. DonVito, S. Wijeyewardene, D. Stephenson, C. Loomis, C. Kong, and J. Kay (Deloitte) to outline a plan for peer review, and review the audit file to understand the organization of testing performed by the information technology team.	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Created the tickmarks in the journal entries analysis in order to explain all the selected entries	\$0.00	4.0	\$0.00
Barral Guixa, Mariona	Cleared review notes from the profiling journal entries working paper	\$0.00	3.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Barral Guixa, Mariona	Skype call with C. Paquier (Deloitte) to discuss the Flux analysis of balance sheet and income statement for year end.	\$0.00	0.5	\$0.00
Brejnak, Magda	Work on return to provision (RTP) documentation.	\$0.00	2.5	\$0.00
Burt, Jeff	Review of operating effectiveness testing for accounts receivable, financial reporting and entity level controls.	\$0.00	1.9	\$0.00
Burt, Jeff	Evaluate and plan audit documentation for remediation of control deficiencies.	\$0.00	1.7	\$0.00
Burt, Jeff	Document the consideration of interfaces and the impact on our audit and control testing.	\$0.00	1.4	\$0.00
Burt, Jeff	Weekly call with D. Nitu-Crudu (Garrett) to discuss status and progress of control testing including remediation of deficiencies.	\$0.00	1.2	\$0.00
Burt, Jeff	Review and update of journal entry control operating effectiveness testing and design documentation.	\$0.00	1.1	\$0.00
Burt, Jeff	Weekly call with R. Frames, T. Pothoulakis, D. Stephenson, R. Marques and A. Hakak (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	0.9	\$0.00
Burt, Jeff	Call with R. Satnoianu, D. Popescu, D. Gheoca (all Garrett) and D. Stephenson (Deloitte) to walkthrough the process over creation of scheduling agreements.	\$0.00	0.7	\$0.00
Burt, Jeff	Call with M. Murgulet, J. Vickerstaff, D. Nitu-Crudu (all GTX) and S. Rbiai (Deloitte) regarding explanations on top side entries in HFM control.	\$0.00	0.5	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
DonVito, AnnMarie	Call with D. Stephenson, L. Barkman, S. Wijeyewardene, C. Loomis, C. Kong, and J. Kay (all Deloitte) to outline a plan for peer review, and review the audit file to understand the organization of testing performed by the information technology	\$0.00	1.0	\$0.00
Finch, Jennifer	Review of journal entry guide along with journal entry memo and tests for profiling	\$0.00	1.5	\$0.00
Finch, Jennifer	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (all Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00
Finch, Jennifer	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (all Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00
Finch, Jennifer	Call with Z. Sucikova, J. Finch and B. Mandic (all Deloitte) to discuss adjustment over intangible assets amortization.	\$0.00	0.3	\$0.00
Frames, Robert	Call with C. Pacquier (from Deloitte) to discuss the testing of Trade Account Payable accruals.	\$0.00	0.3	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.6	\$0.00
Frames, Robert	Call with P. Mary, K. Venkateswaran and P. K (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Weekly call with T. Pothoulakis, D. Stephenson, R. Marques, A. Hakak and J. Burt (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	0.9	\$0.00
Frames, Robert	Perform Accounts Payable and Other Accrual Testing	\$0.00	3.7	\$0.00
Frames, Robert	Inventory Stock Count supporting documentation review	\$0.00	3.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of current tax provision.	\$0.00	2.6	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of income taxes payables	\$0.00	2.7	\$0.00
Gschwend, Matthias	Call to discuss content/structure of AC presentation with Amara Hakak, Dan Stephenson, Patrick Shelley (all Deloitte)	\$0.00	1.0	\$0.00
Hakak, Amara	Research on testing approach for financial instruments and addressed the comments from consultation reviewers.	\$0.00	1.3	\$0.00
Hakak, Amara	Discussion with M. Queiroz (Deloitte) on year-end considerations on materiality and updating our assessment for year-end.	\$0.00	0.8	\$0.00
Hakak, Amara	Review of legal expenses	\$0.00	1.0	\$0.00
Hakak, Amara	Audit update call and discussion on materials prepared for the Audit Committee with M. Gschwend, P. Shelley and D. Stephenson (all Deloitte).	\$0.00	1.0	\$0.00
Hakak, Amara	Weekly call with R. Frames, T. Pothoulakis, D. Stephenson, R. Marques, and J. Burt (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	1.0	\$0.00
Hakak, Amara	Updated the Audit Committee slide deck with the results of the year-end audit.	\$0.00	2.2	\$0.00
Hakak, Amara	Discussion with J. Finch (Deloitte) on leases.	\$0.00	0.3	\$0.00
Hart, Chris	Review Garrett international testing files - GILTI/FDII/986c and ABP23.	\$0.00	1.8	\$0.00
Huang, Nicky	Review the evidence and document the change management control for the eRec application.	\$0.00	4.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Huang, Nicky	Document the user access review control for the Oracle Human Capital Management application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay and A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, B. Manda, A. Avram, A Sobaru, and E. Basoc (Garrett) to discuss audit findings for the SAP termination control.	\$0.00	0.5	\$0.00
Huang, Nicky	Call with J. Kay and C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Islam, Munim	Meeting with K. Lewis (Deloitte) reviewing client's documents to test Deloitte's by entity selections.	\$0.00	1.0	\$0.00
Islam, Munim	Prepare on by entity deferred workpaper and review new supports from the client to test account balances and complete the tickmarks.	\$0.00	1.0	\$0.00
K, Priyanka	Worked on Reconciliation in Cost of Goods sold work paper	\$0.00	1.5	\$0.00
K, Priyanka	Extracted Accounts Payable aging and worked on Reconciliation	\$0.00	4.0	\$0.00
K, Priyanka	Updated reconciliation in the depreciation work paper	\$0.00	2.0	\$0.00
K, Priyanka	Worked on Operating expenses reconciliation.	\$0.00	1.5	\$0.00
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	1.1	\$0.00
Kawata, Anna	Assess the scope for the transfer pricing audit memo, I looked into the Client's country-by-country reporting to analyze their financials which required clean up and organize the excel data and calculate certain ratios.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Kay, Jordan	Call with A. DonVito, L. Barkman, S. Wijeyewardene, D. Stephenson, C. Loomis, and C. Kong (Deloitte) to outline a plan for peer review and review the audit file to understand the organization of testing performed by the information technology team.	\$0.00	1.0	\$0.00
Kay, Jordan	Review testing performed over general information technology controls for key Sarbanes-Oxley (SOX) applications.	\$0.00	2.0	\$0.00
Kay, Jordan	Prepare a deficiency summary for meeting with S. Kumar (Garrett) to catch up on known issues.	\$0.00	1.0	\$0.00
Kay, Jordan	Call with N. Huang, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, B. Manda, A. Avram, A. Sobaru, and E. Basoc (Garrett) to discuss audit findings for the SAP termination control.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with N. Huang, C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A. Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Kulpanowski, Joanna	Call with K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	US consolidated provision selections.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Swissco return to provision (RTP) selections.	\$0.00	3.4	\$0.00
Kulpanowski, Joanna	Additional testing subsequent to December 2020 schedules.	\$0.00	2.0	\$0.00
Lewis, Kayla	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Lewis, Kayla	Review IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, provided by client (PBC) support.	\$0.00	2.0	\$0.00
Lewis, Kayla	Identify account numbers included in deferred tax balances selected for testing procedures. Prepare and document deferred tax substantive testing.	\$0.00	5.3	\$0.00
Lnu, Aparajita	Select samples for Systems Applications and Products (SAP) new user access control and draft email to be send to Ansari and team.	\$0.00	5.0	\$0.00
Loomis, Colin	Call with A. DonVito, L. Barkman, S. Wijeyewardene, D. Stephenson, C. Kong, and J. Kay (Deloitte) to outline a plan for peer review, and review the audit file to understand the organization of testing performed by the information technology.	\$0.00	1.0	\$0.00
Loomis, Colin	Call with J. Kay, N. Huang (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Mandic, Boris	Call with Z. Sucikova, J. Finch and B. Mandic (all Deloitte) to discuss adjustment over intangible assets amortization.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (all Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00
Marques, Raquel	Draft of Audit opinion on Financial Statements	\$0.00	1.8	\$0.00
Marques, Raquel	Draft of Opinion on Internal Control over Financial Reporting	\$0.00	1.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Marques, Raquel	Weekly call with R. Frames, T. Pothoulakis, D. Stephenson, A. Hakak and J. Burt (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	0.9	\$0.00
Marques, Raquel	Draft of Consent letter	\$0.00	0.9	\$0.00
Marques, Raquel	Draft of Independence letter	\$0.00	1.5	\$0.00
Marques, Raquel	Draft of NYSE letter	\$0.00	1.3	\$0.00
Mueller, Roland	Sox/10K file review	\$0.00	1.0	\$0.00
Paquier, Celine	Performed the operating effectiveness of the control relating to the approval of journal entries, for the December items.	\$0.00	1.3	\$0.00
Paquier, Celine	Performed the flux analysis of the balance sheet and the income statement.	\$0.00	1.3	\$0.00
Paquier, Celine	Call with R. Frames (from Deloitte) to discuss the testing of Trade Account Payable accruals.	\$0.00	0.3	\$0.00
Paquier, Celine	Call with M. Barral to discuss the Flux analysis of balance sheet and income statement for year end.	\$0.00	0.5	\$0.00
Paquier, Celine	Performed the testing of cumulative translation adjustment for year end.	\$0.00	3.8	\$0.00
Pawlik, Katarzyna	Tie out permanent adjustments to company's Hyperion Financial Management (HFM) reports.	\$0.00	3.4	\$0.00
Pawlik, Katarzyna	Review the documentation for company's valuation allowance analysis.	\$0.00	2.6	\$0.00
Pothoulakis, Tony	Reviewed and updated testing performed over debits to revenue.	\$0.00	2.3	\$0.00
Pothoulakis, Tony	Weekly call with R. Frames, T. Pothoulakis, D. Stephenson, R. Marques, A. Hakak and J. Burt (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	0.9	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Pothoulakis, Tony	Call with Sofian Rbai to discuss review points on stock based compensation risk assessment and testing working papers.	\$0.00	0.7	\$0.00
Pothoulakis, Tony	Call with K. Venkateswaran to discuss audit procedures to be performed over information used in our Revenue risk assessment.	\$0.00	0.5	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Review of the supports received for Journal Entry Testing	\$0.00	1.5	\$0.00
Quagliana, Harry	Call with J. Kulpanowski, K. Gehrmann, K. Lewis, H. Quagliana, J. Finch and B. Mandic (Deloitte) to discuss status of the tax testing and open items.	\$0.00	0.5	\$0.00
Rbai, Sofian	Call with M. Murgulet, J. Vickerstaff, D. Nitu-crudu (all GTX) and J. Burt (Deloitte) regarding explanations on top side entries in HFM control.	\$0.00	0.5	\$0.00
Rbai, Sofian	Finalizing current expected credit losses rates calculation control documentation	\$0.00	4.0	\$0.00
Rbai, Sofian	Finalizing stock based compensation testing workpaper	\$0.00	4.0	\$0.00
Rbai, Sofian	Updating stock based compensation guided risk assessment memo	\$0.00	4.0	\$0.00
Serviable, Ambre	Corporate tax review FY20	\$0.00	0.8	\$0.00
Shelley, Patrick	Call to review AC slide outline with M. Gschwend, D. Stephenson, and A. Hakak (all Deloitte)	\$0.00	1.0	\$0.00
Shelley, Patrick	Review internal control working papers	\$0.00	3.0	\$0.00
Stephenson, Dan	Review of draft reporting materials for the Q4 audit committee.	\$0.00	1.7	\$0.00
Stephenson, Dan	Review of audit testing status and follow-up with teams in preparation for weekly meeting with GTX.	\$0.00	1.5	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/12/2021

Stephenson, Dan	Call with A. DonVito, L. Barkman, S. Wijeyewardene, C. Loomis, C. Kong, and J. Kay (all Deloitte) to outline a plan for peer review, and review the audit file to understand the organization of testing performed by the information technology	\$0.00	1.0	\$0.00
Stephenson, Dan	Weekly call with R. Frames, T. Pothoulakis, R. Marques, A. Hakak and J. Burt (all Deloitte) to discuss audit status and year-end testing plan.	\$0.00	0.9	\$0.00
Stephenson, Dan	Call with R. Satnoianu, D. Popescu, D. Gheoca (all Garrett) and J. Burt (Deloitte) to walkthrough the process over creation of scheduling agreements.	\$0.00	0.7	\$0.00
Sucikova, Zita	Call with J. Finch and B. Mandic (all Deloitte) to discuss adjustment over intangible assets amortization.	\$0.00	0.3	\$0.00
Ulrich, Raquel	Working on Power BI data for analytical procedures (Trade account receivables)	\$0.00	1.0	\$0.00
Ulrich, Raquel	Legal expenses review as of 31.12.2020	\$0.00	3.4	\$0.00
Venkata Naveen, Naveen	Update operational effectiveness (OE) procedures on control P2P_015 (payment block).	\$0.00	3.0	\$0.00
Venkata Naveen, Naveen	Call with J. Kay, N. Huang, A. Venkata (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, B. Manda, A. Avram, A. Sobaru, and E. Basoc (Garrett) to discuss audit findings for the SAP termination control.	\$0.00	0.5	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Debits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Barkman, Lou	Call with C. Loomis, D. Stephenson, J. Kay and J. Burt (Deloitte) to discuss information technology (IT) audit progress and the order entry process.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Attended a call with A. Hakak (Deloitte) regarding the approach for the operating effectiveness controls.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Worked on the new accounts' scoping for year end	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Analyzed state funded aid received at year end by Garrett	\$0.00	1.1	\$0.00
Barral Guixa, Mariona	Worked on debt re-measurement testing for year end	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Finished operating effectiveness for a fixed assets' control	\$0.00	1.0	\$0.00
Brejnak, Magda	Document payable selection tickmarks.	\$0.00	1.8	\$0.00
Brejnak, Magda	Choose worldwide consolidated current provision selections for testing.	\$0.00	1.4	\$0.00
Brejnak, Magda	Document worldwide current provision selections.	\$0.00	2.3	\$0.00
Burt, Jeff	Walkthrough call with G. Nica, E. Basoc, B. Manda (all GTX) and R. Frames and S. Rbiai (all Deloitte) regarding review of report/certification from 3rd Party control.	\$0.00	0.5	\$0.00
Burt, Jeff	Call with L. Barkman, C. Loomis, D. Stephenson, and J. Kay (all Deloitte) to discuss IT audit progress and the order entry process.	\$0.00	0.5	\$0.00
Burt, Jeff	Update journal entry control design and implementation documentation.	\$0.00	2.7	\$0.00
Burt, Jeff	Review and update the common control assessment memo.	\$0.00	1.2	\$0.00
Burt, Jeff	Update year-end work plan for operating effectiveness and controls testing.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Burt, Jeff	Review and update the analytics support for the receivables risk assessment.	\$0.00	0.9	\$0.00
Burt, Jeff	Review design and implementation of bonus accrual control.	\$0.00	0.8	\$0.00
Burt, Jeff	Call with R. Frames (Deloitte) to discuss audit status and engagement team work allocation for the year-end period.	\$0.00	0.6	\$0.00
Finch, Jennifer	Review results of profiling and tickmarks	\$0.00	2.1	\$0.00
Finch, Jennifer	Call with G. Nica, S. Wallace, N. Slaton (Garrett) and J. Finch, B. Mandic (Deloitte) to walk through hard close SOX controls.	\$0.00	1.5	\$0.00
Finch, Jennifer	Evaluation of perm items and deferred items for swissco	\$0.00	1.3	\$0.00
Finch, Jennifer	Review of GL accounts in scope for deferreds and testing approach	\$0.00	0.8	\$0.00
Frames, Robert	Call with C. Paquier (from Deloitte) to discuss the cash testing as of December 31.	\$0.00	0.8	\$0.00
Frames, Robert	Perform Accounts Payable and Other Accrual Testing	\$0.00	1.7	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	2.1	\$0.00
Frames, Robert	Excess and Obsolete Inventory assessment	\$0.00	2.3	\$0.00
Frames, Robert	Walkthrough call with G. Nica, E. Basoc, B. Manda (all GTX) and J. Burt and S. Rbiai (all Deloitte) regarding Review of report/certification from 3rd Party control.	\$0.00	0.5	\$0.00
Frames, Robert	Inventory Stock Count supporting documentation review	\$0.00	2.8	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of income taxes payables	\$0.00	2.5	\$0.00

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Financial Statement Audit and Related Services

01/13/2021

Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of income taxes payments	\$0.00	2.4	\$0.00
Gschwend, Matthias	Review working paper 13210.1 on audit scoping.	\$0.00	0.5	\$0.00
Gschwend, Matthias	Review testing approach to test cost of goods sold.	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review testing approach to test completeness of revenue.	\$0.00	0.4	\$0.00
Hakak, Amara	Discussion with Q. Foll (Garrett) on interest expenses and financial instruments confirmation to be sent.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on testing of debt remeasurement.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Frames (Deloitte) on testing of financial instruments.	\$0.00	0.3	\$0.00
Hakak, Amara	Updated materiality for final Dec. 31 figures.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with J. Burt (Deloitte) on testing of operating effectiveness of treasury controls.	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with S. Rbiai (Deloitte) on our testing of current expected credit losses.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with R. Marques (Deloitte) on government assistance funding received and critical audit matters.	\$0.00	0.4	\$0.00
Hakak, Amara	Discussion with R. Frames and C. Paquier (both Deloitte) on cash testing approach.	\$0.00	0.4	\$0.00
Hakak, Amara	Updated our memo on the required fraud consultation.	\$0.00	1.8	\$0.00
Hakak, Amara	Reviewed management's valuation of debt, and assessed our audit approach (including involvement of specialists).	\$0.00	0.8	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on legal expenses and accounts receivable.	\$0.00	0.8	\$0.00

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01/13/2021				
Hakak, Amara	Updated our testing approach for financial instruments and coordination with management.	\$0.00	0.5	\$0.00
Hakak, Amara	Email correspondence with K. Himbeeck (Garrett) on legal expenses.	\$0.00	0.5	\$0.00
Hakak, Amara	Attended a call with M. Barral Guixa (Deloitte) regarding the approach for testing of the operating effectiveness of treasury controls.	\$0.00	0.5	\$0.00
Hart, Chris	Review Garrett international testing - GILTI/FDII/986c and ABP23.	\$0.00	3.0	\$0.00
Huang, Nicky	Review the evidence and document the change management control for the Salesforce application.	\$0.00	4.0	\$0.00
Huang, Nicky	Review the evidence and document the job scheduling and job monitoring controls for the eRec application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) to discuss questions around general information technology controls over the eRecon application.	\$0.00	0.5	\$0.00
Islam, Munim	Research about IRC section 986c.	\$0.00	1.0	\$0.00
Islam, Munim	Review tax document (tax returns) and client workpapers to tie out balances.	\$0.00	1.0	\$0.00
K, Priyanka	Set up Accounts receivable workpaper for 2020.	\$0.00	4.0	\$0.00
K, Priyanka	Updated tickmarks in Accounts Receivable work paper	\$0.00	1.0	\$0.00
K, Priyanka	Updated samples in the accounts receivable work paper	\$0.00	4.0	\$0.00
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	0.7	\$0.00
Kay, Jordan	Review testing performed over general information technology controls for key Sarbanes-Oxley (SOX) applications.	\$0.00	2.5	\$0.00
Kay, Jordan	Review the updated oracle changes population to roll forward the interim conclusion of no changes.	\$0.00	0.8	\$0.00

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Financial Statement Audit and Related Services

01/13/2021

Kay, Jordan	Call with N. Huang (Deloitte) to discuss questions around general information technology controls over the eRecon application.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with L. Barkman, C. Loomis, D. Stephenson, and J. Burt (Deloitte) to discuss information technology (IT) audit progress and the order entry process.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	Reconcile ending payable balances and review foreign returns to overpayment/refund balances.	\$0.00	11.0	\$0.00
Levy, Alissa	Provide pension consultation regarding the Garrett Motion US Retirement Plan to T. Pothoulakis (Deloitte).	\$0.00	0.3	\$0.00
Lewis, Kayla	Document selections and procedures performed on APB23 deferred tax liability.	\$0.00	2.0	\$0.00
Lewis, Kayla	Calls with K. Gehrmann & J. Kulpanowski (Deloitte) to discuss status and procedures for tax documentation.	\$0.00	2.8	\$0.00
Lewis, Kayla	Prepare deferred testing workpapers.	\$0.00	1.3	\$0.00
Lewis, Kayla	Identify selections for testing on the payable balances and prepare workpaper.	\$0.00	1.0	\$0.00
Lewis, Kayla	Identify selections for testing on the payable balances and prepare workpaper.	\$0.00	0.8	\$0.00
Lewis, Kayla	Call with J. Kulpanowski (Deloitte) to discuss documentation of payable.	\$0.00	1.3	\$0.00
Lewis, Kayla	Call with M. Islam (Deloitte) to discuss deferred testing documentation and workpaper setup.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with N. Slaton and S. Wallace (GTX) and K. Gehrmann, J. Kulpanowski to discuss status of outstanding/open items identified in tax testing.	\$0.00	0.3	\$0.00

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01/13/2021

Lnu, Aparajita	Draft the supporting documentation showing the design of IDOC control for Systems Applications and Products (SAP) is effective and document the operating effectiveness.	\$0.00	2.0	\$0.00
Lnu, Srishti	Domain check for the Accounts Receivable selections	\$0.00	3.0	\$0.00
Loomis, Colin	Call with L. Barkman, D. Stephenson, J. Kay and J. Burt (Deloitte) to discuss IT audit progress and the order entry process.	\$0.00	0.5	\$0.00
Loomis, Colin	Review automate control workpaper.	\$0.00	2.8	\$0.00
Mandic, Boris	Call with G. Nica, S. Wallace, N. Slaton (Garrett) and J. Finch, B. Mandic (Deloitte) to walk through hard close SOX controls.	\$0.00	1.5	\$0.00
Marques, Raquel	Analysis of 2020 Revenue results and review of expected procedures for testing revenue completeness	\$0.00	2.6	\$0.00
Marques, Raquel	Update of Critical Audit Matters documentation based on review comments received	\$0.00	3.1	\$0.00
Marques, Raquel	Call with R. Frames, S. Rbiai, M. Barral and C. Paquier (all Deloitte)	\$0.00	0.6	\$0.00
Marques, Raquel	Submit Going Concern consultation for review	\$0.00	0.6	\$0.00
Mueller, Roland	Sox/10K file review	\$0.00	1.0	\$0.00
Palmer, Max	Complete Oracle Cloud Hosting SAR review.	\$0.00	2.5	\$0.00
Palmer, Max	Complete Salesforce service auditor report (SAR) review.	\$0.00	2.5	\$0.00
Paquier, Celine	Call with R. Frames, R. Marques, S. Rbiai and M. Barral (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Added the received confirmations from bank to the engagement management system and updated the confirmation tracker.	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Paquier, Celine	Call with R. Frames (from Deloitte) to discuss the cash testing as of December 31.	\$0.00	0.8	\$0.00
Paquier, Celine	Performed the testing of cash as of December 31.	\$0.00	2.8	\$0.00
Paquier, Celine	Evaluated if new samples needed to be added to the cash accounts selected to be tested as of December 31.	\$0.00	3.4	\$0.00
Pawlik, Katarzyna	Verify the deferred tax balances as compared to the pre-tax book income for valuation allowance.	\$0.00	1.7	\$0.00
Pawlik, Katarzyna	Review selection for consolidated current tax provision testing.	\$0.00	2.4	\$0.00
Pawlik, Katarzyna	Prepare US consolidated payable workpaper for testing based on selection in the consolidated payable rollforward.	\$0.00	2.4	\$0.00
Pothoulakis, Tony	Reviewed interim audit testing over derivatives	\$0.00	2.9	\$0.00
Pothoulakis, Tony	Reviewed and updated demographic testing performed over Garrett's pension plans.	\$0.00	2.0	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Review of the supports received for Journal Entry Testing	\$0.00	1.5	\$0.00
Rbiai, Sofian	Assessing revenue walk received from I. Zan (GTX) and send question on the analysis	\$0.00	4.0	\$0.00
Rbiai, Sofian	Assessing current expected credit losses documentation for year end testing	\$0.00	3.8	\$0.00
Rbiai, Sofian	Call with R. Frames, R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Shelley, Patrick	Review financial close internal control working papers	\$0.00	2.0	\$0.00

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Financial Statement Audit and Related Services

01/13/2021

Shelley, Patrick	Review income tax internal control working papers	\$0.00	1.0	\$0.00
Shelley, Patrick	Review revenue internal control working papers	\$0.00	1.7	\$0.00
Stephenson, Dan	Review of critical audit matter analysis	\$0.00	1.3	\$0.00
Stephenson, Dan	Performed benchmarking of critical audit matter disclosures	\$0.00	0.8	\$0.00
Stephenson, Dan	Call with L. Barkman, C. Loomis, J. Kay and J. Burt (all Deloitte) to discuss IT audit progress and the order entry process.	\$0.00	0.5	\$0.00
Stephenson, Dan	Review of revenue control testing working papers.	\$0.00	2.2	\$0.00
Ulrich, Raquel	Working on Power BI data for analytical procedures (Trade account receivables)	\$0.00	2.7	\$0.00
Ulrich, Raquel	Legal expenses review	\$0.00	0.5	\$0.00
Venkata Naveen, Naveen	Update the evidences in the workpaper P2P_015 (payment block).	\$0.00	2.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Debits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00

01/14/2021

Barral Guixa, Mariona	Finished performing the testing as per the previous call with J. Cho (Garrett)	\$0.00	1.5	\$0.00
Barral Guixa, Mariona	Finished final accounts scoping for year end	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Cleared review notes from the journal entries testing	\$0.00	3.7	\$0.00
Barral Guixa, Mariona	Meeting with D. Mazal (Garrett Ethics & Integrity) and A. Hakak, D. Stephenson (all Deloitte) to discuss updates to integrity and compliance reporting in quarter 4	\$0.00	0.6	\$0.00

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Barral Guixa, Mariona	Attended the US payroll testing call with J. Cho (Garrett)	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Attended a call with M. Besson and C. Paquier (Deloitte both) in order to catch up with the upfront pricing testing	\$0.00	0.5	\$0.00
Brejnak, Magda	Work on Shanghai payable testing.	\$0.00	1.4	\$0.00
Brejnak, Magda	Work on France payable testing.	\$0.00	2.9	\$0.00
Brejnak, Magda	Work on India payable testing.	\$0.00	1.8	\$0.00
Brejnak, Magda	Work on Mexico payable testing.	\$0.00	1.9	\$0.00
Burt, Jeff	Review operating effectiveness testing of revenue, balance sheet reconciliation and financial reporting controls.	\$0.00	3.4	\$0.00
Burt, Jeff	Document the design of segregation of duties controls over the journal entry posting process.	\$0.00	2.9	\$0.00
Burt, Jeff	Call with J. Kay (Deloitte) to discuss automated control deficiencies and segregation of duties controls over journal entry posting.	\$0.00	1.2	\$0.00
Burt, Jeff	Call with S. Rbiai (Deloitte) for question over cash to customers documentation controls.	\$0.00	1.0	\$0.00
Burt, Jeff	Call with E. Basoc, D. Nitu-Crudu (both Garrett) and S. Rbiai (Deloitte) to walkthrough the design of controls over segregation of duties monitoring.	\$0.00	0.9	\$0.00
Burt, Jeff	Call with T. Pothoulakis, D. Stephenson, A. Hakak, R. Marques and R. Frames (all Deloitte) to discuss audit status, outstanding requests and review timelines.	\$0.00	0.5	\$0.00
Finch, Jennifer	Review of journal entry profiling, key words, seldom used accounts and the tickmarks in the workpaper	\$0.00	3.1	\$0.00

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01/14/2021

Finch, Jennifer	Call with S. Wallace, N. Slaton, S. Rey (Garrett), J. Todric (PWC), J. Finch and B. Mandic (Deloitte) to walk through current year Tax provision file for Switzerland entity	\$0.00	1.3	\$0.00
Finch, Jennifer	Evaluation of perm items and performance of sampling	\$0.00	1.1	\$0.00
Finch, Jennifer	Review of JE statistics	\$0.00	0.7	\$0.00
Finch, Jennifer	Call to discuss pension plan asset testing approach with T. Pothoulakis	\$0.00	0.5	\$0.00
Finch, Jennifer	Call with S. Wallace, N. Slaton, L. Pascu, J. Russell, S. Reagan (Garrett), D. Stephenson, H. Quagliana, J. Kulpanowski, K. Gehrmann, J. Finch and B. Mandic (Deloitte) to discuss current status of tax documentation	\$0.00	0.3	\$0.00
Frames, Robert	Call with T. Pothoulakis, D. Stephenson, A. Hakak, R. Marques and J. Burt (all Deloitte) to discuss audit status, outstanding requests and review timelines.	\$0.00	0.5	\$0.00
Frames, Robert	Inventory Stock Count supporting documentation review	\$0.00	2.2	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.8	\$0.00
Frames, Robert	Initiating Derivative Confirmations	\$0.00	1.7	\$0.00
Frames, Robert	Call with A. Hakak (Deloitte) on our testing of cash, financial instruments and procedures performed by Deloitte China.	\$0.00	1.0	\$0.00
Frames, Robert	Call with K. Venkateswaran, P. K (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Revenue Profiling Finalization	\$0.00	3.2	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of income taxes payments	\$0.00	2.9	\$0.00

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01/14/2021

Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of income taxes payments	\$0.00	2.9	\$0.00
Gschwend, Matthias	Approval of Deloitte Mexico DESC request (DESC is Deloitte's service permissibility communication and tracking system)	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review of memo regarding our assessment on remote working/Covid 19 and impact on the audit.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of cash bank accounts to be tested by Deloitte China and shared the sample selections with them.	\$0.00	0.8	\$0.00
Hakak, Amara	Review of management's quarterly report on integrity and compliance.	\$0.00	1.0	\$0.00
Hakak, Amara	Call with K. Riegel (Deloitte) on the use of the valuation portal for testing the fair value of debt.	\$0.00	1.0	\$0.00
Hakak, Amara	Call with R. Frames (Deloitte) on our testing of cash, financial instruments and procedures performed by Deloitte China.	\$0.00	1.2	\$0.00
Hakak, Amara	Call with D. Ustinov (Deloitte) on our testing approach of financial instruments.	\$0.00	0.4	\$0.00
Hakak, Amara	Review of our factoring testing approach.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with C. Paquier (Deloitte) on cash testing approach.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on factoring.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with D. Stephenson (Deloitte) on our testing approach for factoring.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with D. Mazal (Garrett), D. Stephenson (Deloitte) and M. Barral Guixa (Deloitte) on management's integrity and compliance report for Q4 2020.	\$0.00	0.5	\$0.00

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01/14/2021				
Hakak, Amara	Call with T. Pothoulakis, D. Stephenson, R. Marques, R. Frames and J. Burt (all Deloitte) to discuss audit status, outstanding requests and review timelines.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. James, S. Reagan, S. Butters, L. Pascu, L. Platon (all Garrett), and D. Stephenson (Garrett) on audit status.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. Marques (Deloitte) on legal matters.	\$0.00	0.5	\$0.00
Hart, Chris	Call with client (Garret)/PWC for file walk through for FDII/GILTI.	\$0.00	0.8	\$0.00
Hermann, Amelie	Run a status report on audit files review notes.	\$0.00	3.0	\$0.00
Huang, Nicky	Document the user access review control for the eRec application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document the new user access control for the Ivalua application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay and C. Loomis (Deloitte) to discuss the status of audit testing and the roll forward plan.	\$0.00	0.5	\$0.00
Islam, Munim	Call with J. Kulpanowski (Deloitte) to discuss about the current tax provision workpaper.	\$0.00	0.5	\$0.00
Islam, Munim	Prepare the deferred and current tax provision workpaper.	\$0.00	3.0	\$0.00
Islam, Munim	Call with K. Lewis (Deloitte) to discuss about deferred workpaper.	\$0.00	1.0	\$0.00
K, Priyanka	Call with K. Venkateswaran, and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
K, Priyanka	Documented samples, confirmation tracker, tick marks in Accounts Receivable work paper	\$0.00	4.0	\$0.00
K, Priyanka	Extracted revenue reports from SAP	\$0.00	2.0	\$0.00
K, Priyanka	Worked on Reconciliation of Accounts Receivable balances to the aging	\$0.00	4.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	0.5	\$0.00
Kawata, Anna	Assess the scope for the transfer pricing audit memo, I looked into the Client's country-by-country reporting to analyze their financials which required clean up and organize the excel data and calculate certain ratios.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with J. Burt (Deloitte) to discuss automated control deficiencies and segregation of duties controls over journal entry posting.	\$0.00	1.2	\$0.00
Kay, Jordan	Review completed workpapers prepared by the team.	\$0.00	2.4	\$0.00
Kay, Jordan	Call with N. Huang and C. Loomis (Deloitte) to discuss the status of audit testing and the roll forward plan.	\$0.00	0.5	\$0.00
Kay, Jordan	Review service organization reports for complementary user entity controls and subservice organizations.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	December analytic - current.	\$0.00	2.6	\$0.00
Kulpanowski, Joanna	Setup deferred rollforward and review selections.	\$0.00	3.2	\$0.00
Kulpanowski, Joanna	Consolidate workpaper review of set up and information provided by company.	\$0.00	3.1	\$0.00
Kulpanowski, Joanna	Call with S. Wallace, N. Slaton, L. Pascu, J. Russell, S. Reagan (Garrett), D. Stephenson, H. Quagliana, K. Gehrmann, J. Finch and B. Mandic (Deloitte) to discuss current status of tax documentation and timing perspective for year-end.	\$0.00	0.3	\$0.00
Kulpanowski, Joanna	Correspond with company and review support provided/tax packages.	\$0.00	1.5	\$0.00
Lewis, Kayla	Call with K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, B. Mandic (all Deloitte) to discuss progression of tax testing on GTX and any open items identified.	\$0.00	0.7	\$0.00

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Lewis, Kayla	Identify selections for testing related to non-US permanent adjustments in current provision.	\$0.00	1.0	\$0.00
Lewis, Kayla	Prepare deferred workstream paper.	\$0.00	1.2	\$0.00
Lewis, Kayla	Review deferred selection of tax packages.	\$0.00	4.0	\$0.00
Lewis, Kayla	Calls with J. Kulpanowski and K. Gehrmann (Deloitte) to discuss tax testing and documentation on all workstreams.	\$0.00	4.5	\$0.00
Lewis, Kayla	Document selections and procedures performed on APB23 deferred tax liability.	\$0.00	0.5	\$0.00
Loomis, Colin	Call with J. Kay, N. Huang and C. Loomis (Deloitte) to discuss the status of audit testing and the roll forward plan.	\$0.00	0.5	\$0.00
Loomis, Colin	Review General information technology (IT) Controls.	\$0.00	2.4	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton, S. Rey (Garrett), J. Todric (PWC), J. Finch and B. Mandic (Deloitte) to walk through current year Tax provision file for Switzerland entity.	\$0.00	1.3	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton, L. Pascu, J. Russell, S. Reagan (Garrett), D. Stephenson, H. Quagliana, J. Kulpanowski, K. Gehrmann, J. Finch and B. Mandic (Deloitte) to discuss current status of tax documentation and timing perspective for year-end.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton (Garrett) and B. Mandic (Deloitte) to walk through reconciliation of OneSource and HFM reports as part of control testing.	\$0.00	0.1	\$0.00
Marques, Raquel	Call with T. Pothoulakis, D. Stephenson, A. Hakak, R. Frames and J. Burt (all Deloitte) to discuss audit status, outstanding requests and review timelines	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Marques, Raquel	Call with A. Hakak (Deloitte) on testing on legal matters	\$0.00	0.5	\$0.00
Marques, Raquel	Analysis of legal matters and review of legal opinion and exposure estimations	\$0.00	3.6	\$0.00
Marques, Raquel	Review of audit approach for testing of VAT Receivables and Notes Receivables as of December 31	\$0.00	1.2	\$0.00
Marques, Raquel	Review of journal entry data upload	\$0.00	2.3	\$0.00
Mueller, Roland	Going concern note etc related reviews	\$0.00	0.5	\$0.00
Palmer, Max	Complete lease accelerator service auditor report (SAR) review.	\$0.00	2.5	\$0.00
Paquier, Celine	Performing the testing of debt as of December 31.	\$0.00	2.8	\$0.00
Paquier, Celine	Set-up the template for the testing of Value added tax receivable and followed-up with the client in order to required documents.	\$0.00	0.8	\$0.00
Paquier, Celine	Followed-up with the client in order to obtain the bank confirmations for year end.	\$0.00	0.7	\$0.00
Paquier, Celine	Performed the debt testing for year end.	\$0.00	3.9	\$0.00
Passalacqua, Jean	Call with PWC including H. Christopher, K. Rankins, K. Lewis, K. Gehrmann, J. Kulponowski, G. Dhanak, M. Burak, S. Wallace, S. Bass, S. Graham, C. Penny (Deloitte).	\$0.00	0.7	\$0.00
Pawlik, Katarzyna	Prepare workpapers of foreign entities payables for testing based on selection in the Consolidated Payable rollforward.	\$0.00	3.0	\$0.00
Pawlik, Katarzyna	Review documentation of the US current provision file.	\$0.00	1.5	\$0.00
Pothoulakis, Tony	Reviewed and updated Deloitte's assessment and audit procedures performed over the Company's pension plan assumptions internal control.	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Pothoulakis, Tony	Addressed internal comments raised by Deloitte special reviewers over the Company's 10-K.	\$0.00	2.0	\$0.00
Pothoulakis, Tony	Reviewed final internal control working papers over pension demographic data internal control.	\$0.00	1.7	\$0.00
Pothoulakis, Tony	Call with T. Pothoulakis, D. Stephenson, A. Hakak, R. Marques, R. Frames and J. Burt (all Deloitte) to discuss audit status, outstanding requests and review timelines.	\$0.00	0.5	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Review of the supports received for Journal Entry Testing	\$0.00	1.5	\$0.00
Quagliana, Harry	Review 2020 November provision documents.	\$0.00	2.1	\$0.00
Queiroz, Marcela	Reviewing reassessment of Materiality and Audit Report research.	\$0.00	0.5	\$0.00
Rankins, Kristen	Call with PWC.	\$0.00	1.0	\$0.00
Rbiai, Sofian	Call with T. Pothoulakis over Stock based compensation procedures.	\$0.00	1.0	\$0.00
Rbiai, Sofian	Call with J. Burt (Deloitte) for question over cash to customers documentations controls	\$0.00	1.0	\$0.00
Rbiai, Sofian	Walkthrough call with G. Nica, E. Basoc, B. Manda (all GTX) and J. Burt, R. Frames and S. Rbiai (all Deloitte) regarding Review of report/certification from 3rd Party control.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Addressing comments on review over the prices manually entered in SAP control documentations	\$0.00	3.0	\$0.00
Rbiai, Sofian	Addressing comments on sales that are performed based on approved prices control documentation	\$0.00	4.0	\$0.00
Rbiai, Sofian	Addressing comment on sales related accruals control documentation	\$0.00	4.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Riegel, Karli	Call with A. Hakak (Deloitte) on the use of the valuation portal for testing the fair value of debt.	\$0.00	1.0	\$0.00
Stephenson, Dan	Review financial reporting close controls interim testing.	\$0.00	2.4	\$0.00
Stephenson, Dan	Review Q4 deferred tax selections and supporting evidence	\$0.00	2.1	\$0.00
Stephenson, Dan	Perform revenue completeness testing procedures.	\$0.00	1.2	\$0.00
Stephenson, Dan	Follow-up on auditing in a remote environment risk evaluation	\$0.00	0.9	\$0.00
Stephenson, Dan	Meeting with D. Mazal (GTX Ethics & Integrity) and A. Hakak, D. Stephenson, and M. Barral (all Deloitte) to discuss updates to integrity and compliance reporting in Q4.	\$0.00	0.6	\$0.00
Stephenson, Dan	Call with T. Pothoulakis, A. Hakak, R. Marques, R. Frames and J. Burt (all Deloitte) to discuss audit status, outstanding requests and review timelines.	\$0.00	0.5	\$0.00
Stephenson, Dan	Call with S. Wallace, N. Slaton, L. Pascu, J. Russell, S. Reagan (Garrett), H. Quagliana, J. Kulpanowski, K. Gehrmann, J. Finch and B. Mandic (Deloitte) to discuss current status of tax documentation and timing perspective for year-end.	\$0.00	0.3	\$0.00
Ulrich, Raquel	Legal expenses review	\$0.00	0.5	\$0.00
Ulrich, Raquel	Working on Factoring testing as of 31.12.2020	\$0.00	3.3	\$0.00
Venkateswaran, Karthik	Call with P. K and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Debits from the client	\$0.00	4.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Barral Guixa, Mariona	Attended a debt remeasurement call with C. Paquier (Deloitte) and A. Niculae (Garrett)	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Attended a year-end legal meeting with M. Gschwend, P. Shelley, D. Stephenson, A. Hakak (all Deloitte) and J. Russell, K. Van Himbeeck, J. Maironi, D. Dai (all Garrett)	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Joined a call with C. Paquier (Deloitte) to discuss about the debt testing for year end.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Helped M. Priyanka (Deloitte) with some doubts in journal entries testing	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Worked on debt remeasurement testing for year end	\$0.00	2.6	\$0.00
Barral Guixa, Mariona	Worked on balance sheet and income statement flux variations for year end	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Followed up the legal confirmations by re-sending the emails to the attorneys and talking with C. Chi (Garrett)	\$0.00	1.2	\$0.00
Barral Guixa, Mariona	Attended another debt remeasurement call with A. Niculae (Garrett) due to doubts	\$0.00	0.4	\$0.00
Brejnak, Magda	Work on valuation analysis (VA) testing documentation.	\$0.00	3.8	\$0.00
Brejnak, Magda	Work on return to provision (RTP) documentation.	\$0.00	1.0	\$0.00
Brejnak, Magda	Tie valuation analysis (VA) balances.	\$0.00	1.4	\$0.00
Brejnak, Magda	Set up valuation analysis (VA) testing.	\$0.00	0.8	\$0.00
Burt, Jeff	Review and update design testing of revenue pricing controls.	\$0.00	3.7	\$0.00
Burt, Jeff	Review operating effectiveness testing for journal entry controls.	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Burt, Jeff	Call with P. Shelley and S. Rbiai (all Deloitte) to discuss the review of the design testing of revenue pricing controls.	\$0.00	1.2	\$0.00
Burt, Jeff	Call with M. Ionescu and G. Nica (both Garrett) to walkthrough the consignment inventory control design.	\$0.00	0.9	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu (Garrett) to discuss evaluation and progress of remediation for control deficiencies.	\$0.00	0.8	\$0.00
Burt, Jeff	Call with J. Kay, N. Huang, A. Singh, (all Deloitte), D. Nitu-Crudu, A. Sobaru, A. Avram, B. Manda, and E. Basoc (all Garrett) to discuss updates and the status of audit testing.	\$0.00	0.5	\$0.00
Burt, Jeff	Update testing plan for stock based compensation, bonus accrual and service auditor report controls.	\$0.00	0.9	\$0.00
Finch, Jennifer	Review of emails received from the US Tax team overnight	\$0.00	0.7	\$0.00
Finch, Jennifer	Response and review of email from K. Lewis from US GET on deferreds	\$0.00	0.3	\$0.00
Frames, Robert	Perform Accounts Payable and Other Accrual Testing	\$0.00	4.2	\$0.00
Frames, Robert	Call with R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Frames, Robert	Initiating Derivative Confirmations	\$0.00	1.0	\$0.00
Frames, Robert	Perform Pricing Accrual Testing	\$0.00	2.0	\$0.00
Frames, Robert	Facilitating Cash Confirmations	\$0.00	2.3	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of permanent tax items	\$0.00	2.7	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of permanent tax items	\$0.00	2.6	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/15/2021

Gschwend, Matthias	Meeting with O. Rabiller and J. Maroni (all Garrett) and D. Stephenson, P. Shelley (all Deloitte) to discuss updates to company's fraud risk assessment in 2020.	\$0.00	0.5	\$0.00
Gschwend, Matthias	Meeting with A. Hakak and D. Stephenson (all Deloitte) and China component team to discuss testing status of the China team.	\$0.00	0.5	\$0.00
Gschwend, Matthias	Meeting with R. James, J. Maroni, K. Van Himbeeck (all Garrett) and A. Hakak, P. Shelley, M. Barral, and D. Stephenson (all Deloitte) to discuss updates to Q4 legal reserves.	\$0.00	0.5	\$0.00
Gschwend, Matthias	Review of working paper 26100 Revenue substantive procedures testing plan	\$0.00	1.6	\$0.00
Hakak, Amara	Reviewed our testing approach on factoring and communication with D. Stephenson and R. Ulrich (both Deloitte) on this.	\$0.00	0.5	\$0.00
Hakak, Amara	Reviewed management's litigation status report as of Q4.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with K. Riegel (Deloitte) to set up our valuation requests with internal fair value specialist.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. James, J. Maironi, D. Du (all Garrett), and D. Stephenson, M. Barral Guixa, M. Gschwend, and P. Shelley (all Deloitte) on outstanding legal matters.	\$0.00	0.5	\$0.00
Hakak, Amara	Updated our specified procedures for Deloitte China on note receivables.	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with R. Frames (Deloitte) on testing of financial instruments.	\$0.00	0.3	\$0.00
Hakak, Amara	Prepared a memo on the required consultation on fraud.	\$0.00	3.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Hakak, Amara	Call with K. Yu, D. Sun, F. Wang, M. Gschwend, and D. Stephenson (all Deloitte) on the status of work performed by Deloitte China.	\$0.00	0.4	\$0.00
Hakak, Amara	Compiled the required documentation on fair value of debt to share with internal fair value specialists.	\$0.00	1.0	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on debt remeasurement testing and scoping.	\$0.00	0.8	\$0.00
Hermann, Amelie	Update review notes summary extract with correct assignee by task	\$0.00	1.0	\$0.00
Hermann, Amelie	Updated acceptance procedures (conflict check) with new owners due to ch 11	\$0.00	1.5	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte), A. Prabhu, A. Rao, S. Band, P. Grover, B. Manda, A. Avram, and E. Basoc (Garrett) to request additional audit evidence for the general information technology controls over the eRec application.	\$0.00	0.4	\$0.00
Huang, Nicky	Call with J. Kay, A. Singh, J. Burt (Deloitte), D. Nitu-Crudu, A. Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.5	\$0.00
Huang, Nicky	Document the privileged access control for the Bellin application.	\$0.00	4.0	\$0.00
Huang, Nicky	Clear the workpaper review notes for the Ivalua application.	\$0.00	2.0	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) to discuss questions around the user access review and job monitoring controls over the eRec application.	\$0.00	0.3	\$0.00
Islam, Munim	Make changes to Garrett deferred workpaper based on suggestion from the reviewer - K. Lewis (Deloitte).	\$0.00	4.0	\$0.00
Islam, Munim	Make changes to Garrett deferred workpaper based on suggestion from the reviewer - K. Lewis (Deloitte).	\$0.00	2.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
K, Priyanka	Documented supports in Accounts Receivable work paper	\$0.00	4.0	\$0.00
K, Priyanka	Worked on Accounts receivable aging Reconciliation.	\$0.00	4.0	\$0.00
Kay, Jordan	Send completed controls to Switzerland information technology (IT) team for review.	\$0.00	0.2	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte) to discuss questions around the user access review and job monitoring controls over the eRec application.	\$0.00	0.3	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte), A. Prabhu, A. Rao, S. Band, P. Grover, B. Manda, A. Avram, and E. Basoc (Garrett) to request additional audit evidence for the general information technology controls over the eRec application.	\$0.00	0.4	\$0.00
Kay, Jordan	Draft documentation over Garrett's rollforward procedures and enquiry results.	\$0.00	2.1	\$0.00
Kay, Jordan	Call with N. Huang, A. Singh, J. Burt (Deloitte), D. Nitu-Crudu, A. Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.5	\$0.00
Kay, Jordan	Make updates to the deficiency summary document for information technology testing.	\$0.00	0.3	\$0.00
Kay, Jordan	Reconcile testing results from interim and year-end to determine if any changes were made in the Systems Applications and Products (SAP) governance risk and compliance system.	\$0.00	3.5	\$0.00
Kulpanowski, Joanna	Call with K. Gehrmann and K. Lewis (Deloitte) to discuss open items and status/walkthrough of deferred work stream.	\$0.00	1.2	\$0.00
Kulpanowski, Joanna	Document/test of deferred selection based on latest supporting information.	\$0.00	4.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Kulpanowski, Joanna	Additional testing subsequent to December 2020 schedules.	\$0.00	3.4	\$0.00
Lewis, Kayla	Document deferreds selections.	\$0.00	3.0	\$0.00
Lewis, Kayla	Review new provided by client (PBC) support related to consolidated deferred rollforwards and deferred selection support.	\$0.00	0.3	\$0.00
Lewis, Kayla	Set up deferreds workpaper.	\$0.00	4.0	\$0.00
Lewis, Kayla	Call with K. Gehrmann & J. Kulpanowski (Deloitte) to discuss status and procedures for tax documentation.	\$0.00	1.0	\$0.00
Lewis, Kayla	Call with J. Kulpanowski (Deloitte) to discuss questions identified in deferred tax testing.	\$0.00	0.5	\$0.00
Liu, Sophie	Review general information technology (IT) control working paper.	\$0.00	2.5	\$0.00
Lnu, Aparajita	Test the operating effectiveness of New User Access control in Systems Applications and Products (SAP).	\$0.00	5.0	\$0.00
Loomis, Colin	Review general information technology (IT) control working papers.	\$0.00	2.7	\$0.00
Marques, Raquel	Submit Going concern consultation for further review and approval	\$0.00	1.2	\$0.00
Marques, Raquel	Review of entities in scoping for year-end procedures	\$0.00	0.9	\$0.00
Marques, Raquel	Continue to review legal matters and exposure estimations	\$0.00	2.1	\$0.00
Marques, Raquel	Review of journal entry profiling and entries selected for testing	\$0.00	3.4	\$0.00
Marques, Raquel	Call with R. Frames, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Palmer, Max	Complete Bellin service auditor report (SAR) review.	\$0.00	2.5	\$0.00
Paquier, Celine	Performed the second operating effectiveness testings of the control relating to the approval of journal entries.	\$0.00	3.8	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Paquier, Celine	Call with M. Barral (Deloitte) to discuss about the debt testing for year end.	\$0.00	0.5	\$0.00
Paquier, Celine	Call with R. Frames, R. Marques, S. Rbiai and M. Barra (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Performing the testing of trade note receivables for year end.	\$0.00	0.9	\$0.00
Paquier, Celine	Finalized one of the two operating effectiveness testings of the control relating to the approval of journal entries.	\$0.00	2.4	\$0.00
Pawlik, Katarzyna	Make updates to documentation of the US Current Provision file.	\$0.00	1.0	\$0.00
Pawlik, Katarzyna	Make updates to consolidated payable rollforward workpaper.	\$0.00	1.0	\$0.00
Pawlik, Katarzyna	Prepare documentation for consolidated current tax provision.	\$0.00	2.0	\$0.00
Pothoulakis, Tony	Finalized stock based compensation testing working paper.	\$0.00	1.9	\$0.00
Pothoulakis, Tony	Reviewed and updated pension plan asset testing plan.	\$0.00	1.3	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Updating the status on Deloitte Connect for the Journal Entry requests	\$0.00	1.5	\$0.00
Quagliana, Harry	Review and discuss November 2020 interim provision.	\$0.00	2.3	\$0.00
Queiroz, Marcela	Call with Marco Ng (Deloitte) to plan YE 2020 Garrett catch up	\$0.00	0.5	\$0.00
Rbiai, Sofian	Assessing documentation received from B. Manda regarding payroll accruals testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	assessing documentation on current expected credit losses received I. Barbu (GTX)	\$0.00	3.6	\$0.00
Rbiai, Sofian	Call with P. Shelley, S. Rbiai and J. Burt (all Deloitte) to discuss the review of the design testing of revenue pricing controls.	\$0.00	1.2	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/15/2021

Rbiai, Sofian	Call with R. Frames, R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Riegel, Karli	Call with A. Hakak (Deloitte) on the use of the valuation portal for testing the fair value of debt.	\$0.00	0.5	\$0.00
Shelley, Patrick	Meeting with J. Maironi (GTX GC) and his team, along with M. Gschwend, and D. Stephenson to review open litigation matters at GTX	\$0.00	0.5	\$0.00
Shelley, Patrick	Meeting with O. Rabiller (GTX CEO), J. Maironi (GTX GC), and M. Gschwend and D. Stephenson (Deloitte) for annual fraud risk inquiries	\$0.00	0.5	\$0.00
Shelley, Patrick	Meeting with T. Pothoulakis (Deloitte) to discuss pension plan asset testing approach	\$0.00	0.6	\$0.00
Shelley, Patrick	Call with S. Rbiai and J. Burt (all Deloitte) to discuss the review of the design testing of revenue pricing controls.	\$0.00	1.2	\$0.00
Stephenson, Dan	Review of IT audit working papers	\$0.00	1.8	\$0.00
Stephenson, Dan	Review of board materials and summaries drafted from October-January.	\$0.00	1.4	\$0.00
Stephenson, Dan	Review drafts of process flow documentation and related risks	\$0.00	1.3	\$0.00
Stephenson, Dan	Meeting with R. James, J. Maroni, K. Van Himbeeck (all Garrett) and A. Hakak, P. Shelley, M. Gschwend, M. Barral, and D. Stephenson (all Deloitte) to discuss updates to Q4 legal reserves.	\$0.00	0.5	\$0.00
Stephenson, Dan	Meeting with R. James, J. Maroni, K. Van Himbeeck (all Garrett) and A. Hakak, P. Shelley, M. Gschwend, and M. Barral,(all Deloitte) to discuss updates to Q4 legal reserves.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/15/2021

Stephenson, Dan	Meeting with O. Rabiller and J. Maroni (all Garrett) and D. Stephenson, P. Shelley, and M. Gschwend (all Deloitte) to discuss updates to company's fraud risk assessment in 2020.	\$0.00	0.5	\$0.00
Stephenson, Dan	Meeting with A. Hakak and M. Gschwend (all Deloitte) to discuss testing status of the China audit team.	\$0.00	0.5	\$0.00
Ulrich, Raquel	Working on Factoring testing as of 31.12.2020	\$0.00	4.5	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Debits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00

01/16/2021

Barral Guixa, Mariona	Worked on journal entries' testing by documenting all the entries above our threshold	\$0.00	4.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review of permanent tax items	\$0.00	3.4	\$0.00
Gschwend, Matthias	Review of working papers 13311.12, 13310, 13310.1, 13335, 13336 on risk assessments various account balances	\$0.00	1.2	\$0.00
Gschwend, Matthias	Review of working papers 13851.2-4 (deliverables from tax team)	\$0.00	0.8	\$0.00
Gschwend, Matthias	Review of working papers 13349, 51, 52, 53, 54 related to risk assessment of several account balances.	\$0.00	0.8	\$0.00
Gschwend, Matthias	Review of working papers 29211-16, deliverables from component auditors	\$0.00	0.5	\$0.00
Gschwend, Matthias	Review of working paper 13402 compliance of engagement team with accreditation requirements according to Deloitte policy.	\$0.00	0.2	\$0.00

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Financial Statement Audit and Related Services

01/16/2021

Gschwend, Matthias	Review of working paper 13511 engagement team discussion on risks of misstatements and fraud	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review several working papers of section 22300 internal consultations.	\$0.00	0.6	\$0.00
K, Priyanka	Documented October and November samples in the cost of goods sold work paper	\$0.00	4.0	\$0.00
K, Priyanka	Documented December samples in the cost of goods sold work paper	\$0.00	2.0	\$0.00
Kulpanowski, Joanna	Tie out nondeductible expense support and international calculations related to current provision testing.	\$0.00	2.8	\$0.00
Kulpanowski, Joanna	Review current provision and US current subconsolidated.	\$0.00	3.2	\$0.00
Lewis, Kayla	Review new provided by client (PBC) support requested for deferred tax testing balances.	\$0.00	1.0	\$0.00
Lewis, Kayla	Review and respond to client emails from N. Slaton (Garrett) regarding outstanding requests and open items, as well as new support received.	\$0.00	0.5	\$0.00
Lewis, Kayla	Prepare deferred testing workpapers.	\$0.00	1.0	\$0.00
Palmer, Max	Complete Thomas Reuters - OneSource service auditor report (SAR) Review.	\$0.00	2.5	\$0.00

01/17/2021

Kulpanowski, Joanna	Call with K. Lewis and K. Gehrmann (Deloitte).	\$0.00	0.8	\$0.00
Lewis, Kayla	Internal DT call.	\$0.00	0.5	\$0.00
Lewis, Kayla	Clear comments on deferred workpapers.	\$0.00	3.0	\$0.00
Lewis, Kayla	Clear comments on deferred workpapers.	\$0.00	1.5	\$0.00

01/18/2021

Barral Guixa, Mariona	Cleared review notes from the journal entries working paper	\$0.00	3.7	\$0.00
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Financial Statement Audit and Related Services

01/18/2021

Barral Guixa, Mariona	Extended the documentation for journal entries testing	\$0.00	3.5	\$0.00
Barral Guixa, Mariona	Worked on the journal entries testing regarding super users' access to be able to post entries in the system	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Joined a call with J. Finch, R. Marques (all Deloitte) to review the journal entries testing	\$0.00	1.0	\$0.00
Brejnak, Magda	Tie/discuss France payable open items.	\$0.00	1.9	\$0.00
Brejnak, Magda	Tie/discuss US payable selections.	\$0.00	3.2	\$0.00
Brejnak, Magda	Tie/discuss US payable selections.	\$0.00	2.1	\$0.00
Brejnak, Magda	Update India payable workpaper.	\$0.00	0.6	\$0.00
Brejnak, Magda	Update Korea payable workpaper.	\$0.00	0.6	\$0.00
Brejnak, Magda	Update Mexico payable workpaper.	\$0.00	0.6	\$0.00
Brejnak, Magda	Update Shanghai payable workpaper.	\$0.00	0.5	\$0.00
Burt, Jeff	Update documentation over revenue and sales accrual controls design testing.	\$0.00	3.8	\$0.00
Burt, Jeff	Call with P. Shelley (Deloitte) to discuss control deficiencies, control documentation considerations and the sales accrual process.	\$0.00	1.8	\$0.00
Burt, Jeff	Call with A. Dumitru and L. Gane (both Deloitte) to discuss control documentation for purchases and payables cycle.	\$0.00	1.1	\$0.00
Burt, Jeff	Weekly call with M. Gschwend, P. Shelley, and D. Stephenson (all Deloitte) to discuss audit progress and audit procedures over sales accruals.	\$0.00	1.0	\$0.00
Burt, Jeff	Call with N. Venkata, C. Loomis, and J. Kay (all Deloitte) to discuss the evaluation of automated control deficiencies.	\$0.00	0.8	\$0.00

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01/18/2021				
del Conde, Alonso	Help US team to review and translate Garret Mexico Tax return to determine the tax amount due, amount paid, the net overpayment/remaining due balance.	\$0.00	2.5	\$0.00
Finch, Jennifer	Write up of UTP analysis and review of accounting estimate framework for UTP	\$0.00	3.8	\$0.00
Finch, Jennifer	Review of journal entry profiling Q1-Q3 and spotlight extraction	\$0.00	3.7	\$0.00
Finch, Jennifer	Call with J. Finch, R. Marques and M. Barral (all Deloitte) to review the journal entries testing.	\$0.00	1.0	\$0.00
Frames, Robert	Consignment Inventory Control Documentation	\$0.00	2.2	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.5	\$0.00
Frames, Robert	Bank and Cash facilitation and review	\$0.00	2.0	\$0.00
Frames, Robert	Derivative confirmation facilitation	\$0.00	1.0	\$0.00
Frames, Robert	Call with K. Venkateswaran, P. K, P. Mary (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Retrospective Pricing Accrual Testing	\$0.00	4.6	\$0.00
Frames, Robert	Excess and Obsolete Testing Documentation	\$0.00	3.8	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review valuation allowance.	\$0.00	2.5	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review valuation allowance.	\$0.00	2.5	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - review valuation allowance.	\$0.00	2.5	\$0.00
Gschwend, Matthias	Weekly call with P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss audit progress and audit procedures over sales accruals.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Hakak, Amara	Review of management's warranty schedule and documentation.	\$0.00	1.0	\$0.00
Hakak, Amara	Finalized the consultation on financial instruments, addressing reviewer comments.	\$0.00	1.2	\$0.00
Hakak, Amara	Preparation of the Audit Committee slides.	\$0.00	1.2	\$0.00
Hakak, Amara	Coordination and correspondence with fair value specialists for the testing of debt.	\$0.00	1.3	\$0.00
Hakak, Amara	Bi-weekly audit alignment call with R. James, S. Butters, L. Pascu, L. Platon (all Garrett), and D. Stephenson (Deloitte).	\$0.00	0.8	\$0.00
Hakak, Amara	Call with A. Gnanasundram (Deloitte) on testing of warranties.	\$0.00	0.4	\$0.00
Hakak, Amara	Discussion with D. Stephenson (Deloitte) on the required fraud consultation.	\$0.00	0.4	\$0.00
Hakak, Amara	Call on warranties with A. Marques, A. Kshirsagar, V. Fratila (all Garrett), and A. Gnanasundram (Deloitte).	\$0.00	0.5	\$0.00
Huang, Nicky	Document and test the user access review control for the Automatic Data Processing (ADP) Streamline application.	\$0.00	4.0	\$0.00
Huang, Nicky	Document and test the user access review control for the Hyperion Financial Management (HFM) application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay, C. Padula and A. Singh (Deloitte) to prioritize control testing work for the week of January 18.	\$0.00	0.5	\$0.00
Islam, Munim	Review supporting documents provided by client (e.g. account balances support, General ledger account numbers) to tie out Garrett's foreign entity's account balances to Client supporting documentation.	\$0.00	0.5	\$0.00

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Financial Statement Audit and Related Services

01/18/2021

Islam, Munim	Set up France provision workpaper and sent to reviewer - J. Kulpanowski (Deloitte) for review.	\$0.00	1.5	\$0.00
K, Priyanka	Extracted SAP and Deloitte connect reports to send out the status tracker.	\$0.00	1.0	\$0.00
K, Priyanka	Cleared Accounts Receivable Review notes in EMS	\$0.00	4.0	\$0.00
K, Priyanka	Call with K. Venkateswaran and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
K, Priyanka	Documented Revenue samples from October to December in the work paper	\$0.00	4.0	\$0.00
Kay, Jordan	Meeting with E. Basoc and A. Krishnamoorthy (Garrett) to discuss the findings related to the Ivalua application over the provisioning process and user access review.	\$0.00	0.8	\$0.00
Kay, Jordan	Document the windows privileged access general information technology control.	\$0.00	1.2	\$0.00
Kay, Jordan	Call with N. Huang, C. Padula and A. Singh (Deloitte) to prioritize work for the week of January 18.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with N. Venkata, C. Loomis, and J. Burt (Deloitte) to discuss the evaluation of automated control deficiencies.	\$0.00	0.8	\$0.00
Kay, Jordan	Clear review notes in our automated control testing documentation to add control assessors and remove language related to rollforward and year end procedures.	\$0.00	1.9	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) to discuss requirements for the week to test roll forward procedures over SAP governance risk and compliance controls. In addition, discuss the comparison of interim and roll forward changes in these controls.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Kay, Jordan	Address review notes within information technology controls documentation over tools supporting general information technology controls.	\$0.00	2.1	\$0.00
Kulpanowski, Joanna	Discuss with K. Gehrmann (Deloitte) and second discussion with M. Brejnak (Deloitte).	\$0.00	0.3	\$0.00
Kulpanowski, Joanna	Discuss with K. Gehrmann and D. Stephenson (Deloitte) regarding APB 23.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	Document and test payable selections.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Call with audit team and company.	\$0.00	0.8	\$0.00
Kulpanowski, Joanna	Worldwide permanent adjustment selections. Look through tier 1 packages for support.	\$0.00	4.0	\$0.00
Levy, Alissa	Provide pension consultation regarding the Garrett Motion US Retirement Plan to T. Pothoulakis (Deloitte).	\$0.00	0.2	\$0.00
Lewis, Kayla	Call with K. Gehrmann and J. Kulpanowski (Deloitte) to discuss status of workpapers and issues noted in tax testing.	\$0.00	1.0	\$0.00
Lewis, Kayla	Document selections and procedures performed on APB23 deferred tax liability.	\$0.00	3.2	\$0.00
Lewis, Kayla	Prepare document identifying deferred selections and testing variances.	\$0.00	1.0	\$0.00
Lewis, Kayla	Review new deferred support received and update workpaper.	\$0.00	3.2	\$0.00
Lewis, Kayla	Review deferred provided by client supporting files.	\$0.00	4.0	\$0.00
Loomis, Colin	Call with N. Venkata, J. Kay and J. Burt (Deloitte) to discuss the evaluation of automated control deficiencies.	\$0.00	0.8	\$0.00
Loomis, Colin	Review general information technology (IT) control workpaper.	\$0.00	3.1	\$0.00
Mandic, Boris	Finalizing testing working paper for deferred taxes population C	\$0.00	2.0	\$0.00

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Financial Statement Audit and Related Services

01/18/2021

Mandic, Boris	Work on reconciliation of deferred and current tax balances	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing testing working paper for deferred taxes population A	\$0.00	4.0	\$0.00
Marques, Raquel	Review of journal entry testing profiling for period October to December	\$0.00	3.4	\$0.00
Marques, Raquel	Call with L. Pascu, O. Anghel, L. Platon (from Garrett) and S. Stephenson (from Deloitte) to understand Garrett's tracking and maintenance of shipping records in Romania and Slovakia, and discuss approach for selecting delivery notes for revenue testing	\$0.00	0.9	\$0.00
Marques, Raquel	Call with J. Finch and M. Barral (all Deloitte) to review the journal entries testing	\$0.00	1.0	\$0.00
Marques, Raquel	Review of Notes receivables December 2020 testing approach	\$0.00	2.2	\$0.00
Padula, Cari	Call with J. Kay, N. Huang, and A. Singh (Deloitte) to prioritize work for the roll forward audit for the week of January 18.	\$0.00	0.5	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to discuss requirements for the week to test roll forward procedures over SAP Governance Risk and Compliance controls. In addition, discuss the comparison of interim and roll forward changes in these controls.	\$0.00	1.0	\$0.00
Padula, Cari	Compare the roll forward Systems Applications and Products (SAP) Governance Risk and compliance controls to interim.	\$0.00	2.5	\$0.00
Paquier, Celine	Follow-up with the client and banks in order to obtain the missing bank confirmation for cash and debt.	\$0.00	2.6	\$0.00
Paquier, Celine	Finalized the testing of trade note receivable as of December 31, 2020.	\$0.00	3.5	\$0.00

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Paquier, Celine	Performing the operating effectiveness testing of control related to approval of manual journal entries.	\$0.00	2.1	\$0.00
Pawlik, Katarzyna	Make updates to documentation of the current provision file.	\$0.00	2.7	\$0.00
Pawlik, Katarzyna	Review testing permanent items for French entity Thaon-les-Vosges.	\$0.00	2.8	\$0.00
Pothoulakis, Tony	Reviewed derivatives audit testing working paper	\$0.00	2.4	\$0.00
Pothoulakis, Tony	Reviewed stock based compensation testing	\$0.00	2.0	\$0.00
Potts, John	Review US pension plan disclosure report.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Meeting with K. Lewis (Deloitte) to explain how to create tickmarks.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Review software AS2 walkthrough upload and export.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Create tickmark related to FIN47 book depreciation.	\$0.00	3.0	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Formatting of the Journal Entry Testing workpaper in the EMS	\$0.00	2.0	\$0.00
Rbiai, Sofian	Addressing comment on sales related accrual control documentation	\$0.00	2.0	\$0.00
Rbiai, Sofian	Meeting with T. Pothoulakis (Deloitte) to discuss pension supplemental testing procedure	\$0.00	0.5	\$0.00
Rbiai, Sofian	Performing stock based compensation testing based on documentation received from S. Butters	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing continuity awards compensation testing based on documentation received from S. Butters	\$0.00	4.0	\$0.00

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01/18/2021

Shelley, Patrick	Weekly call with M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss audit progress and audit procedures over sales accruals.	\$0.00	1.0	\$0.00
Shelley, Patrick	Call with J. Burt (Deloitte) to discuss control deficiencies, control documentation considerations and the sales accrual process.	\$0.00	1.8	\$0.00
Stephenson, Dan	Call with M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss audit progress and audit procedures over sales accruals.	\$0.00	1.0	\$0.00
Stephenson, Dan	Call with L. Pascu, O. Anghel, L. Platon (from Garrett) and R. Marques (from Deloitte) to understand Garrett's tracking and maintenance of shipping records in Romania and Slovakia, and discuss approach for selecting delivery notes for revenue testing	\$0.00	0.9	\$0.00
Stephenson, Dan	Follow-up on deferred tax GAAP to Stat adjustments.	\$0.00	0.8	\$0.00
Venkata Naveen, Naveen	Call with C. Loomis, J. Kay and J. Burt (Deloitte) to discuss the evaluation of automated control deficiencies.	\$0.00	0.8	\$0.00
Venkata Naveen, Naveen	Update the mitigating procedures on control purchase order approval workflow.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Call with P. K and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00

01/19/2021

Barral Guixa, Mariona	Started working on the earnings per share calculation for quarter 4.	\$0.00	1.5	\$0.00
Barral Guixa, Mariona	Analyzed the largest journal entries recorded during the year	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked on the seldom used accounts for the last quarter of the year	\$0.00	3.0	\$0.00

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01/19/2021

Barral Guixa, Mariona	Performed the profiling for the journal entries from the last quarter	\$0.00	3.7	\$0.00
Brejnak, Magda	Update US payable workpaper.	\$0.00	2.6	\$0.00
Brejnak, Magda	Update valuation analysis (VA) tickmark documentation.	\$0.00	1.4	\$0.00
Brejnak, Magda	Update Korea payable workpaper.	\$0.00	0.5	\$0.00
Brejnak, Magda	Update France payable workpaper.	\$0.00	0.5	\$0.00
Brejnak, Magda	Tie 2019 returns from client to payable selections.	\$0.00	4.0	\$0.00
Burt, Jeff	Review information produced by the entity testing plan and procedures performed.	\$0.00	1.6	\$0.00
Burt, Jeff	Update documentation of evaluation of deficiencies.	\$0.00	1.5	\$0.00
Burt, Jeff	Weekly call with D. Nitu-Crudu, B. Manda (both Garrett), and T. Pothoulakis (Deloitte) to discuss updates to control testing, control deficiencies and testing progress.	\$0.00	1.3	\$0.00
Burt, Jeff	Review testing plan for inventory and inventory reserve controls.	\$0.00	1.2	\$0.00
Burt, Jeff	Review design testing for controls over stock based compensation.	\$0.00	1.1	\$0.00
Burt, Jeff	Document service auditor review analysis for sales force and bellin.	\$0.00	1.0	\$0.00
Burt, Jeff	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Marques, and R. Frames (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.7	\$0.00
Finch, Jennifer	Review of seldom used accounts testing	\$0.00	3.2	\$0.00
Finch, Jennifer	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (all Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	1.1	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Finch, Jennifer	Call with B. Mandic to discuss approach for Tax for finalizing November hard close and yearend testing	\$0.00	1.0	\$0.00
Finch, Jennifer	Evaluation of pension workpapers and level 3s	\$0.00	0.5	\$0.00
Frames, Robert	Excess and Obsolete Testing Documentation	\$0.00	4.6	\$0.00
Frames, Robert	Perform Retrospective Pricing Accrual Testing	\$0.00	3.9	\$0.00
Frames, Robert	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Marques and J. Burt (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.6	\$0.00
Frames, Robert	Cost of Good Account Mapping assessment	\$0.00	1.0	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.6	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - unremitted earnings	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - unremitted earnings	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - unremitted earnings	\$0.00	2.2	\$0.00
Grover, Anshu	Review support received saving as workpapers.	\$0.00	0.5	\$0.00
Hakak, Amara	Coordination with management and team on requests received and requests pending.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of new supporting documentation received for warranties.	\$0.00	0.5	\$0.00
Hakak, Amara	Preparation of Audit Committee slides.	\$0.00	0.5	\$0.00
Hakak, Amara	Coordination with fair value specialists on debt for additional information required.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on testing of leases.	\$0.00	0.3	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Hakak, Amara	Call with R. Frames (Deloitte) on testing of cash.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with T. Pothoulakis (Deloitte) on debt deliverables and outcome of the financial instruments consultation.	\$0.00	0.3	\$0.00
Hakak, Amara	Updated the consultation on financial instruments based on discussion with reviewers.	\$0.00	0.8	\$0.00
Hakak, Amara	Call with D. Stephenson, T. Pothoulakis, R. Marques, R. Frames, and J. Burt (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.8	\$0.00
Hakak, Amara	Updated fraud consultation memo based on comments received from the fraud specialist.	\$0.00	1.2	\$0.00
Hakak, Amara	Review of final work on incremental borrowing rates.	\$0.00	1.0	\$0.00
Hakak, Amara	Review of testing of leases.	\$0.00	2.3	\$0.00
Huang, Nicky	Call with J. Kay, C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Huang, Nicky	Review the evidence for the job scheduling control over the eRecon application.	\$0.00	3.0	\$0.00
Islam, Munim	Prepare the deferreds Variance analysis report.	\$0.00	1.0	\$0.00
Islam, Munim	Review documents shared by client to complete GAAP TO STAT adjustment tickmark and test the account balance.	\$0.00	1.0	\$0.00
Islam, Munim	Call with V. Prajapati (Deloitte) to discuss about the workstream; also had a walk through of the AS2 system and SharePoint site (review how to pull up documents shared by Client.)	\$0.00	1.5	\$0.00
K, Priyanka	Cleared Review notes in Accounts Payable Existence work paper	\$0.00	2.0	\$0.00

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01/19/2021

K, Priyanka	Documented samples for Accounts Payable Subsequent Disbursement Testing	\$0.00	4.0	\$0.00
K, Priyanka	Sent reminder mails in Iconfirm.	\$0.00	3.0	\$0.00
Kawata, Anna	Assess the scope for the transfer pricing audit memo, look into the Client's country-by-country reporting to analyze their financials.	\$0.00	0.5	\$0.00
Kawata, Anna	Clean up and organize the excel data and calculate certain ratios.	\$0.00	1.5	\$0.00
Kay, Jordan	Review updated patch logs for the Oracle Sarbanes-Oxley (SOX) databases to see if any new patches were deployed since interim testing was performed.	\$0.00	0.2	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) and M. Amate (Garrett) to ask follow-up questions about SAP governance risk and compliance controls.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) to debrief on follow-up questions about SAP governance risk and compliance controls.	\$0.00	0.3	\$0.00
Kay, Jordan	Incorporate feedback from the audit team into the service auditor report review memos.	\$0.00	1.4	\$0.00
Kay, Jordan	Call with N. Huang, C. Loomis (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Kay, Jordan	Document the Systems Applications and Products (SAP) governance risk and compliance controls over the segregation of duties and firefighter access within SAP enterprise resource planning system.	\$0.00	3.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Kay, Jordan	Perform testing over Systems Applications and Products (SAP) standard reports to provide assurance that reports used to test a control were standard reports unchanged by a Garrett SAP user.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	Email client and update open request list to client and audit team.	\$0.00	1.1	\$0.00
Kulpanowski, Joanna	Review documentation of French research and development (R&D) credit for multiple work streams.	\$0.00	2.8	\$0.00
Kulpanowski, Joanna	Reconcile ending payable balances and review foreign returns to overpayment/refund balances.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Call with H. Quagliana, K. Gehrmann, K. Lewis, J. Finch, and B. Mandic (Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	1.1	\$0.00
Kulpanowski, Joanna	Connect with staff on various open items and question regarding all workstreams.	\$0.00	2.0	\$0.00
Lewis, Kayla	Document on deferred workpaper.	\$0.00	3.8	\$0.00
Lewis, Kayla	Review testing documentation and identify outstanding request items. Prepare follow-up request list to be shared with client regarding deferred testing, variances identified and outstanding items.	\$0.00	3.4	\$0.00
Lewis, Kayla	Call with K. Gehrmann and J. Kulpanowski (Deloitte) to discuss open items/questions on permanent item testing and deferred tax testing.	\$0.00	1.3	\$0.00
Lewis, Kayla	Call with K. Gehrmann (Deloitte) to discuss questions/open items on deferred tax testing.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Lewis, Kayla	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, J. Finch, and B. Mandic (Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	1.1	\$0.00
Loomis, Colin	Call with J. Kay, N. Huang (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A. Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	0.4	\$0.00
Loomis, Colin	Review automated control working papers.	\$0.00	3.2	\$0.00
Mandic, Boris	Drafting working paper related to testing of completeness for deferred taxes	\$0.00	4.0	\$0.00
Mandic, Boris	Investigating and reconciling permanent and temporary differences within 2020 tax provision.	\$0.00	4.0	\$0.00
Mandic, Boris	Draft email to Switzerland Tax specialist (Deloitte) related to the possible impact of Local tax rate change and their working papers	\$0.00	0.5	\$0.00
Mandic, Boris	Draft email to Deloitte China and France related to local statutory financial statements.	\$0.00	0.2	\$0.00
Mandic, Boris	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (all Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	1.1	\$0.00
Mandic, Boris	Call with J. Finch and B. Mandic (all Deloitte) to discuss open items and plan for the year-end tax testing.	\$0.00	1.0	\$0.00
Marques, Raquel	Update Independence letter based on review comments received	\$0.00	1.2	\$0.00
Marques, Raquel	Continue to review of journal entry testing profiling and selection for period October to December	\$0.00	3.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Marques, Raquel	Document validation of legal cases disclosure	\$0.00	3.9	\$0.00
Marques, Raquel	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Frames, and J. Burt (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.7	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) and M. Amate (Garrett) to ask follow-up questions about SAP Governance Risk and Compliance controls.	\$0.00	0.5	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to debrief on follow-up questions about SAP governance risk and compliance controls.	\$0.00	0.3	\$0.00
Padula, Cari	Test Systems Applications and Products (SAP) control default accounts for roll forward.	\$0.00	2.7	\$0.00
Padula, Cari	Test Systems Applications and Products (SAP) control privileged access for roll forward.	\$0.00	2.5	\$0.00
Paquier, Celine	Followed-up with the client and banks in order to obtain the missing bank confirmation for cash and debt.	\$0.00	1.9	\$0.00
Paquier, Celine	Finalized the testing of trade note receivable as of December 31, 2020.	\$0.00	0.9	\$0.00
Paquier, Celine	Followed-up with the EQ shareowner services in order to obtain the missing equity confirmation.	\$0.00	0.3	\$0.00
Paquier, Celine	Documenting all the cash reconciliations received from the client.	\$0.00	1.1	\$0.00
Paquier, Celine	Performing the testing of cash for year-end.	\$0.00	4.0	\$0.00
Pothoulakis, Tony	Finalized documentation of Revenue internal control testing working paper	\$0.00	3.5	\$0.00
Pothoulakis, Tony	Performed review over pension internal controls.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Pothoulakis, Tony	Weekly call with D. Nitu-Crudu, B. Manda (both Garrett), and J. Burt (Deloitte) to discuss updates to control testing, control deficiencies and testing progress.	\$0.00	1.3	\$0.00
Pothoulakis, Tony	Call with D. Stephenson,, A. Hakak, R. Marques, R. Frames, and J. Burt (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.7	\$0.00
Pothoulakis, Tony	Meeting with S. Rbai (Deloitte) to discuss pension disclosure tie out process.	\$0.00	0.5	\$0.00
Pothoulakis, Tony	Meeting with R. Frames (Deloitte) to discuss review notes raised over procedures performed on derivatives.	\$0.00	0.4	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Continuation of review of the supports & documentation of the supports received for Journal Entry from the client.	\$0.00	2.0	\$0.00
Quagliana, Harry	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	1.1	\$0.00
Queiroz, Marcela	10-K second draft review	\$0.00	2.0	\$0.00
Rankins, Kristen	Review memo / withholding tax (WHT) testing; Review global intangible low-taxed income (GILTI) support / international calcs.	\$0.00	1.1	\$0.00
Rbai, Sofian	Meeting with T. Pothoulakis (Deloitte) to discuss pension disclosure tie out process.	\$0.00	0.5	\$0.00
Rbai, Sofian	Performing stock based compensation tie out 10-K and reconciling to General Ledger and Journal Entries	\$0.00	2.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Rbiai, Sofian	Updated stock based compensation risk assessment memo as of year end	\$0.00	4.0	\$0.00
Rbiai, Sofian	Updated pension assets risk assessment memo as of year end	\$0.00	4.0	\$0.00
Shelley, Patrick	Reviewing income tax-related internal control working papers	\$0.00	1.7	\$0.00
Stephenson, Dan	Follow-up on open audit requests posted via Deloitte Connect	\$0.00	2.5	\$0.00
Stephenson, Dan	Sales completeness research and follow-up	\$0.00	1.8	\$0.00
Stephenson, Dan	Review of MD&A documentation in 10-K draft 2	\$0.00	1.3	\$0.00
Stephenson, Dan	Call with T. Pothoulakis, A. Hakak, R. Marques, R. Frames, and J. Burt (all Deloitte) to discuss audit status, testing updates and updates to audit plan.	\$0.00	0.7	\$0.00
Venkata Naveen, Naveen	Call with J. Kay, N. Huang (Deloitte) and E. Basoc, A. Avram and K. Ananth (Garrett) to discuss on audit findings.	\$0.00	0.3	\$0.00
Venkata Naveen, Naveen	Update the mitigating procedures on control purchase order approval workflow using Ivalua system.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
01/20/2021				
Barkman, Lou	Call with C. Loomis and J. Kay (Deloitte) to discuss open items for the information technology controls testing and plan for the upcoming call with M. Schiesser and S. Kumar (Garrett).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Worked on journals to seldom used accounts entries, included in the journal entries testing	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Worked on journals entered in the system by users with few entries, included in the journal entries testing	\$0.00	2.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Barral Guixa, Mariona	Amended the journal entries memorandum with the changes performed in our testing	\$0.00	2.5	\$0.00
Barral Guixa, Mariona	Attended a call with J. Finch and R. Marques (all Deloitte) in order to agree on the seldom used accounts' analysis	\$0.00	0.8	\$0.00
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with D. Stephenson, R. Frames, R. Marques, S. Rbiai, and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Joined a call with J. Finch and R. Marques (all Deloitte) to discuss about the journal entries' profiling for year end.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Selected the final samples for those two tests and sent them to our team to complete the documentation	\$0.00	0.7	\$0.00
Baudeneau, Alain	Review the tax return for Garrett Motion France and the tax installments return [form #2572] for the French tax group, headed by Garrett Motion France C.	\$0.00	1.1	\$0.00
Brejnak, Magda	Update support for Korean payable audit payment documentation.	\$0.00	1.5	\$0.00
Brejnak, Magda	Update Korean payable workpaper with 2019 tax return updates.	\$0.00	2.1	\$0.00
Brejnak, Magda	Update French payable workpaper with 2019 tax return updates for research and development (R&D).	\$0.00	2.4	\$0.00
Brejnak, Magda	Update French perm workpaper for new support.	\$0.00	2.5	\$0.00
Burt, Jeff	Review operating effectiveness testing for controls over revenue, payroll, business wins and foreign exchange.	\$0.00	3.2	\$0.00
Burt, Jeff	Call with I. Avram and B. Manda (both Garrett) to discuss payroll control testing.	\$0.00	1.1	\$0.00
Burt, Jeff	Draft wording for audit committee slides value add and deficiency remediation.	\$0.00	1.1	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Burt, Jeff	Call with P. Shelley (Deloitte) to discuss testing procedures for information used in a control.	\$0.00	1.0	\$0.00
Burt, Jeff	Document service auditor review analysis for lease accelerator and amazon.	\$0.00	0.9	\$0.00
Burt, Jeff	Call with R. Frames (Deloitte) to discuss control report logic documentation.	\$0.00	0.6	\$0.00
Finch, Jennifer	Review of users of interest and super user/fire fighter accounts	\$0.00	3.3	\$0.00
Finch, Jennifer	Preparation of the rollforward approach for Q4 for cash payments and selections run	\$0.00	3.3	\$0.00
Finch, Jennifer	Preparation of the rollforward approach for Q4 Payable testing	\$0.00	1.7	\$0.00
Frames, Robert	Perform Current Pricing Accrual Testing	\$0.00	1.2	\$0.00
Frames, Robert	Bank and Cash facilitation and review	\$0.00	2.2	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.4	\$0.00
Frames, Robert	Excess and Obsolete Testing Documentation	\$0.00	2.6	\$0.00
Frames, Robert	Bank and Cash facilitation and review	\$0.00	2.6	\$0.00
Frames, Robert	Call with J. Burt (Deloitte) to discuss control report logic documentation	\$0.00	0.6	\$0.00
Frames, Robert	Call with D. Stephenson, R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - planning memo	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - planning memo	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - planning memo	\$0.00	2.4	\$0.00
Grover, Anshu	Setting up tools/communicating with owner	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Hakak, Amara	Review of legal confirmation letters received from law firms.	\$0.00	0.8	\$0.00
Hakak, Amara	Preparation of Audit Committee slides.	\$0.00	3.8	\$0.00
Hakak, Amara	Call with R. Frames (Deloitte) on testing of cash.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with S. Rbiai (Deloitte) over current expected credit losses work questions.	\$0.00	0.5	\$0.00
Hakak, Amara	Coordination of evidence with fair value specialists for debt testing.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of work on current expected credit losses.	\$0.00	0.5	\$0.00
Hakak, Amara	Update to specified procedures for Deloitte China.	\$0.00	0.5	\$0.00
Hakak, Amara	Coordination with tax specialists on queries related to non-deductible legal expenses.	\$0.00	0.5	\$0.00
Hakak, Amara	Final update to consultation on financial instruments and documentation on this in the file.	\$0.00	0.5	\$0.00
Huang, Nicky	Review and document the user access review control for the eRecon application.	\$0.00	3.0	\$0.00
Huang, Nicky	Document and test the new user access control for the eRecon application.	\$0.00	4.0	\$0.00
K, Priyanka	Documented Open Invoice samples in Accounts Payable Work paper	\$0.00	4.0	\$0.00
Kay, Jordan	Prepare slides for an upcoming meeting with information technology leadership at Garrett.	\$0.00	1.5	\$0.00
Kay, Jordan	Pull reports from the Systems Applications and Products (SAP) enterprise resource planning system to assist the audit team in determining super users with the ability to post directly into the SAP production instance.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Kay, Jordan	Call with N. Atukari to discuss the automated control observations and evaluation of deficiencies in auto control workpapers.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) to discuss questions regarding SAP Governance Risk and Compliance controls for privileged access and default accounts.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with L. Barkman and C. Loomis (Deloitte) to discuss open items for the information technology controls testing and plan for the upcoming call with M. Schiesser (Garrett CIO) and S. Kumar (Garrett CISO).	\$0.00	0.6	\$0.00
Kim, Sumin	Translate taxable income translation Korean to English.	\$0.00	1.0	\$0.00
Kulpanowski, Joanna	Deferred test- document selection based on latest information provided for generally accepted accounting principles (GAAP) to STAT adjustments and population c.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Call with B. Mandic (Deloitte) to discuss the testing of return to provision (RTP) adjustments and temporary differences.	\$0.00	0.3	\$0.00
Kulpanowski, Joanna	Review updated schedules provided for support and 12/31 final workpapers.	\$0.00	2.3	\$0.00
Kulpanowski, Joanna	Clear review comments on payable/current provision.	\$0.00	4.0	\$0.00
Lewis, Kayla	Tie out deferred account/Hyperion Financial Management.	\$0.00	2.5	\$0.00
Lewis, Kayla	Deferred account #s for audit and variance tracker.	\$0.00	4.0	\$0.00
Lewis, Kayla	Internal call with KG.	\$0.00	0.5	\$0.00
Lewis, Kayla	Receive deferred support, update workpaper and finalize APB23.	\$0.00	3.5	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/20/2021

Lnu, Aparajita	Select samples for Systems Applications and Products (SAP) new user access control and draft email to be send to Ansari and team.	\$0.00	2.0	\$0.00
Loomis, Colin	Review general information technology (IT) control work papers.	\$0.00	1.6	\$0.00
Loomis, Colin	Call with L. Barkman and J. Kay (Deloitte) to discuss open items for the information technology controls testing and plan for the upcoming call with M. Schiesser (Garrett CIO) and S. Kumar (Garrett CISO).	\$0.00	0.6	\$0.00
Mandic, Boris	Draft email to Switzerland Tax specialist (Deloitte) related to the possible impact of a tax position taken by Client in 2020 tax provision accounts	\$0.00	0.5	\$0.00
Mandic, Boris	Call with J. Finch and B. Mandic (all Deloitte) to discuss the testing approach for temporary differences.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with B. Benhoff, J. Finch, and B. Mandic (all Deloitte) to discuss tax consultation related to UTP and Valuation allowance.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with L. Pasquier and B. Mandic (all Deloitte) to discuss testing of temporary differences.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with J. Kulpanowski and B. Mandic (all Deloitte) to discuss the testing of RTP adjustments and temporary differences.	\$0.00	0.3	\$0.00
Mandic, Boris	Investigating temporary differences related to deferred taxes for population B	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting working paper for testing deferred taxes for population B	\$0.00	4.0	\$0.00
Mandic, Boris	Research the impact of stock compensation on deferred balances under US GAAP	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Mandic, Boris	Research tax treatment of dividend distribution under US tax law	\$0.00	2.0	\$0.00
Marques, Raquel	Call with D. Stephenson, R. Frames, S. Rbiai, M. Barral and C. Paquier (all Deloitte)	\$0.00	0.6	\$0.00
Marques, Raquel	Attended a call with J. Finch and M. Barral (both Deloitte) in order to agree on the seldom used accounts' analysis for journal entry profiling	\$0.00	0.8	\$0.00
Marques, Raquel	Call with J. Finch and M. Barral (both Deloitte) to discuss about the journal entries' profiling for year end	\$0.00	0.5	\$0.00
Marques, Raquel	Continue to review of journal entry testing profiling and selection for period October to December, based on new testing approach	\$0.00	3.9	\$0.00
Marques, Raquel	Update of NYSE letter, and Opinions on Financial Statements and Internal Control over Financial Reporting, based on review comments received	\$0.00	2.8	\$0.00
Mitchell, Brian	Rewrite tickmarks on return to provision (RTP) workpaper and select adjustment for RTP workpaper, research on true ups.	\$0.00	7.5	\$0.00
Padula, Cari	Test for Systems Applications and Products (SAP) governance risk and compliance controls for default accounts for roll forward.	\$0.00	1.5	\$0.00
Padula, Cari	Test for Systems Applications and Products (SAP) governance risk and compliance controls for privileged access for roll forward.	\$0.00	1.5	\$0.00
Padula, Cari	Test Systems Applications and Products (SAP) control access to deploy changes to segregation of duty (SOD) for roll forward.	\$0.00	2.3	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to discuss questions regarding SAP Governance Risk and Compliance controls for privileged access and default accounts.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Padula, Cari	Gather evidence to test Systems Applications and Products (SAP) governance risk and compliance access to deploy changes to segregation of duty (SOD) control.	\$0.00	2.3	\$0.00
Paquier, Celine	Follow-up with the client and banks in order to obtain the missing bank confirmation for cash and debt.	\$0.00	0.5	\$0.00
Paquier, Celine	Documented all the cash reconciliation received from the client.	\$0.00	2.1	\$0.00
Paquier, Celine	Continued to test the cash for year end.	\$0.00	2.5	\$0.00
Paquier, Celine	Call with D. Stephenson, R. Frames, R. Marques, S. Rbiai and M. Barral (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Performed the Current translation adjustments testing.	\$0.00	2.8	\$0.00
Pasquier, Lea	Call with L. Pasquier and B. Mandic (all Deloitte) to discuss testing of temporary differences.	\$0.00	0.3	\$0.00
Pothoulakis, Tony	Performed review over pension internal controls.	\$0.00	3.7	\$0.00
Pothoulakis, Tony	Revenue note clearing	\$0.00	2.0	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Review of the supports received for Journal Entry Testing	\$0.00	2.0	\$0.00
Quagliana, Harry	Review November 2020 hard close income tax provision workpapers.	\$0.00	2.6	\$0.00
Queiroz, Marcela	10-K second draft review	\$0.00	3.0	\$0.00
Rbiai, Sofian	Assessing quarter 4 revenue walk	\$0.00	4.0	\$0.00
Rbiai, Sofian	Assessing current expected credit losses rollforward procedures	\$0.00	3.0	\$0.00
Rbiai, Sofian	Call with A. Hakak (Deloitte) over Current Expected credit losses work questions	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Rbiai, Sofian	Call with D. Stephenson, R. Frames, R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Rbiai, Sofian	Walkthrough call with I. Avram, J. Cho, B. Manda, M. Medina (all GTX) and T. Pothoulakis (Deloitte) regarding US pension data census control.	\$0.00	0.8	\$0.00
Sengar, Deepak	Prepare workpaper privileged access.	\$0.00	2.0	\$0.00
Shelley, Patrick	Call with J. Burt (Deloitte) to discuss testing procedures for information used in a control.	\$0.00	1.0	\$0.00
Stephenson, Dan	Review E&O testing for Q4 2020.	\$0.00	1.7	\$0.00
Stephenson, Dan	Review over management override testing results for Q3.	\$0.00	1.4	\$0.00
Stephenson, Dan	Review of financial statement disclosures in 10-K v2.	\$0.00	1.3	\$0.00
Stephenson, Dan	Joined Garrett touchpoint call with D. Stephenson, R. Frames, R. Marques, S. Rbiai, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Venkata Naveen, Naveen	Call with J. Kay (Deloitte) to discuss the automated control observations and evaluation of deficiencies in auto control workpapers.	\$0.00	0.5	\$0.00
Venkata Naveen, Naveen	Update the design procedures on control P2P_013 (3 way match control): Systems Applications and Products (SAP) automatically compares the quantity and values on the purchase order, goods receipt, and vendor invoice for three-way match.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00
01/21/2021				
Barkman, Lou	Review RedWood and ServiceNow workpapers and meeting materials for M. Schisser (Garrett) meeting.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/21/2021

Barral Guixa, Mariona	Attended a call with A. Hakak (Deloitte) regarding cash flow analysis for year end.	\$0.00	1.2	\$0.00
Barral Guixa, Mariona	Checked the documentation received by Garrett regarding the legal expenses	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Worked on the fair value of debt for year end	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Documented the cash proceeds and payments during 2020 in the cash flow analysis	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked on the cash flow analysis for the year ended 2020	\$0.00	4.0	\$0.00
Brejnak, Magda	Update all payable workpapers for comments.	\$0.00	4.0	\$0.00
Brejnak, Magda	Update points on valuation analysis (VA) workpaper.	\$0.00	2.5	\$0.00
Brejnak, Magda	Support payments by documenting check/voucher numbers.	\$0.00	2.3	\$0.00
Brejnak, Magda	Add additional documentation for Shanghai CTA.	\$0.00	0.7	\$0.00
Brejnak, Magda	Add additional tickmark for French CTA.	\$0.00	0.5	\$0.00
Burt, Jeff	Review and update entity level design testing documentation.	\$0.00	3.7	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu (Garrett) to discuss deficiency mitigation progress and procedures.	\$0.00	1.4	\$0.00
Burt, Jeff	Review component auditor control testing work papers.	\$0.00	1.2	\$0.00
Burt, Jeff	Update control testing planned and timing of planned procedures.	\$0.00	0.9	\$0.00
Burt, Jeff	Review journal entry testing procedures for controls and substantive.	\$0.00	0.7	\$0.00
Burt, Jeff	Review revenue controls testing procedures.	\$0.00	0.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Burt, Jeff	Call with D. Stephenson, A. Hakak, R. Marques, T. Pothoulakis, and R. Frames (all Deloitte) to discuss audit status and progress of year end testing sections.	\$0.00	0.6	\$0.00
Burt, Jeff	Call with R. James, S. Butters, L. Platon (all Garrett) and D. Stephenson (Deloitte) to discuss audit status and outstanding requests.	\$0.00	0.6	\$0.00
Burt, Jeff	Call with B. Mandic (all Deloitte) to discuss procedures over migration of OneSource data.	\$0.00	0.4	\$0.00
Finch, Jennifer	Review of journal entries and Q4 support	\$0.00	2.3	\$0.00
Finch, Jennifer	Call with S. Wallace, N. Slaton (Garrett), J. Finch and B. Mandic (Deloitte) to walk through deferred roll-forward schedule and discuss Swiss IP amortization for Swissco.	\$0.00	1.0	\$0.00
Finch, Jennifer	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (all Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	0.5	\$0.00
Finch, Jennifer	Call with K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, (all Deloitte) to discuss payable and cash payment testing.	\$0.00	0.4	\$0.00
Frames, Robert	Call with K. Venkateswaran, P. K, P. Mary, T. Pothoulakis (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Call with D. Stephenson, A. Hakak, R. Marques, T. Pothoulakis and J. Burt (all Deloitte) to discuss audit status and progress of year end testing sections.	\$0.00	0.6	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.8	\$0.00
Frames, Robert	Review of Cash Testing and Confirmations	\$0.00	3.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Frames, Robert	Bank confirmation setup and review	\$0.00	1.6	\$0.00
Frames, Robert	Continued to perform Retrospective Pricing Accrual Testing	\$0.00	3.0	\$0.00
Frames, Robert	Performed Retrospective Pricing Accrual Testing	\$0.00	2.6	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - tax footnote	\$0.00	3.5	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - tax footnote	\$0.00	3.0	\$0.00
Gnanasundram, Abi	Call with R. Marques on revenue completeness test.	\$0.00	0.4	\$0.00
Gnanasundram, Abi	Prepare revenue completeness testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Document supports received from the client for entity level control	\$0.00	2.0	\$0.00
Grover, Anshu	Setting up tools based on support received till date.	\$0.00	2.5	\$0.00
Gschwend, Matthias	Meeting with P. Shelley, D. Stephenson and A. Hakak (all Deloitte) to discuss and review 2020 Audit Committee communications.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of update to management's memo on leases.	\$0.00	0.5	\$0.00
Hakak, Amara	Meeting with M. Gschwend, P. Shelley and D. Stephenson (all Deloitte) to discuss and review 2020 Audit Committee communications.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with D. Stephenson, R. Marques, T. Pothoulakis, R. Frames and J. Burt (all Deloitte) to discuss audit status and progress of year end testing sections.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. Frames (Deloitte) on testing of cash.	\$0.00	0.5	\$0.00
Hakak, Amara	Preparation of Audit Committee slide deck.	\$0.00	4.2	\$0.00
Hakak, Amara	Call with R. Frames and C. Paquier (Deloitte) on cash testing.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/21/2021

Hakak, Amara	Attended a call with M. Barral Guixa (Deloitte) regarding cash flow analysis for year end and testing of debt and legal reserves.	\$0.00	1.5	\$0.00
Hart, Chris	Call with K. Rankins/K. Gerhmann/J. Kul./K. Lewis (Deloitte) on IRC Section 986(c) calculation, determination of foreign taxes and foreign corporation's earnings and profits.	\$0.00	0.3	\$0.00
Hart, Chris	Update APB23 memo.	\$0.00	1.0	\$0.00
Huang, Nicky	Document and test the job monitoring control for the eRecon application.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls.	\$0.00	0.3	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) and N. Huang (Deloitte) to discuss questions around general information technology controls over the Ivalua and eRecon applications	\$0.00	0.3	\$0.00
K, Priyanka	Ran SAP reports for Operating Expenses Professional Fees testing	\$0.00	3.0	\$0.00
K, Priyanka	Uploaded samples in Deloitte Connect for Journal Entries and Extracted the requests	\$0.00	4.0	\$0.00
K, Priyanka	Call with K. Venkateswaran, P. Mary, T. Pothoulakis and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	3.2	\$0.00
Kay, Jordan	Call with A. Krishnamoorthy, D. Ripoche, E. Basoc, A. Rao, A. Prabhu, D. Kumar, M. Amate, B. Cuffe, and J. Vickerstaff (Garrett) to review the finding over database password administration on SOX databases.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Kay, Jordan	Call with N. Huang (Deloitte), A. Mohamed Sultan, A. Krishnamoorthy, A Sobaru, A. Avram, B. Manda, and E. Basoc (Garrett) to discuss updates and audit findings over general information technology controls.	\$0.00	0.3	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte) to discuss questions around general information technology controls over the Ivalua and eRecon applications.	\$0.00	0.3	\$0.00
Kay, Jordan	Update the Deloitte information technology deficiency conclusion summary document in response to review notes from the team.	\$0.00	2.9	\$0.00
Kistler, Jacques	Work in relation to questions raised by Boris Mandic regarding dual tax rate application	\$0.00	0.3	\$0.00
Kulpanowski, Joanna	Clear review comments on payable/current provision.	\$0.00	3.0	\$0.00
Kulpanowski, Joanna	Work on analytics for 12/31 workpapers.	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Correspond and document international calculations for deferreds and current provision.	\$0.00	1.8	\$0.00
Levy, Alissa	Provide pension consultation regarding the Garrett Motion US Retirement Plan to T. Pothoulakis (Deloitte).	\$0.00	0.3	\$0.00
Lewis, Kayla	Prepare document of testing variances by selection for each testing workstream for audit.	\$0.00	0.2	\$0.00
Lewis, Kayla	Identify open items related to deferred tax balances testing and APB23 deferred tax liability testing.	\$0.00	0.3	\$0.00
Lewis, Kayla	Document selections and procedures performed on APB23 deferred tax liability.	\$0.00	3.3	\$0.00

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Financial Statement Audit and Related Services

01/21/2021

Lewis, Kayla	Document new PBC support received for IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, & Japan fixed asset deferred selections.	\$0.00	4.0	\$0.00
Lewis, Kayla	Calls with K. Gehrmann and J. Kulpanowski (Deloitte) to discuss questions/issues regarding documentation of APB23 tax liability.	\$0.00	1.0	\$0.00
Lewis, Kayla	Document IRC section 986, determination of foreign taxes and foreign corporation's earnings and profits, FX gain/loss as selection for deferred tax balances testing.	\$0.00	2.7	\$0.00
Lewis, Kayla	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with N. Slaton (GTX) regarding IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, deferred tax computation.	\$0.00	0.3	\$0.00
Lnu, Aparajita	Test the operating effectiveness of OSS control for Systems Applications and Products (SAP).	\$0.00	4.0	\$0.00
Lnu, Aparajita	Draft the supporting documentation showing the design of OSS control for Systems Applications and Products (SAP) is effective.	\$0.00	2.5	\$0.00
Loomis, Colin	Review automated control working papers.	\$0.00	2.0	\$0.00
Mandic, Boris	Drafting testing working paper for Tax Payable rollforward	\$0.00	2.0	\$0.00
Mandic, Boris	Finalizing working paper related to testing of deferred balance for population B	\$0.00	4.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Mandic, Boris	Documenting information obtained related to temporary differences for population B of deferred taxes	\$0.00	4.0	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton (Garrett), and B. Mandic (Deloitte) to walk through FMP investment temporary difference.	\$0.00	0.3	\$0.00
Mandic, Boris	Call with J. Finch and B. Mandic (all Deloitte) to discuss the open items and deferred movement table	\$0.00	0.3	\$0.00
Mandic, Boris	Call with J. Burt and B. Mandic (all Deloitte) to discuss procedures over migration of OneSource data.	\$0.00	0.4	\$0.00
Mandic, Boris	Call with H. Quagliana, K. Gehrman, J. Kulpanowski, K. Lewis, J. Finch, and B. Mandic (all Deloitte) to discuss the current status of audit and approach on November to December roll-forward testing.	\$0.00	0.5	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton, L. Pascu, J. Russell, S. Reagan (Garrett), K. Gehrman and B. Mandic (Deloitte) to discuss current status of tax documentation and timing perspective for year-end.	\$0.00	0.2	\$0.00
Mandic, Boris	Call with S. Wallace, N. Slaton (Garrett), J. Finch and B. Mandic (Deloitte) to walk through deferred roll-forward schedule and discuss Swiss IP amortization for Swissco.	\$0.00	1.0	\$0.00
Mandic, Boris	Documenting information provided for temporary differences related to differed taxes population B	\$0.00	1.0	\$0.00
Mandic, Boris	Draft email to S. Wallace and N. Slaton (Garrett) related to further follow-up question on temporary differences for Swissco	\$0.00	0.6	\$0.00
Mandic, Boris	Investigating permanent differences related to current provision	\$0.00	3.0	\$0.00
Markus, Jonathan	Review as PSR role of 10-k file	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Marques, Raquel	Upload of December 31, 2020 trial balance on audit file and mapping update	\$0.00	3.8	\$0.00
Marques, Raquel	Update of lead sheets in audit file for December 31, 2020 balances	\$0.00	3.6	\$0.00
Marques, Raquel	Call with A. Gnanasundram on revenue completeness test approach	\$0.00	0.4	\$0.00
Marques, Raquel	Call with D. Stephenson, A. Hakak, T. Pothoulakis, R. Frames and J. Burt (all Deloitte) to discuss audit status and progress of year end testing sections	\$0.00	0.6	\$0.00
Mueller, Roland	10k file review	\$0.00	1.0	\$0.00
Ng, Marco	10k file review	\$0.00	1.0	\$0.00
Padula, Cari	Test and gather evidence for Systems Applications and Products (SAP) Governance Risk and Compliance SAP_ALL/SAP_NEW control for roll forward.	\$0.00	2.0	\$0.00
Padula, Cari	Test for Systems Applications and Products (SAP) Governance Risk and Compliance Access to Deploy Changes to segregation of duty (SOD) and SAP_ALL/SAP_NEW control for roll forward.	\$0.00	1.5	\$0.00
Padula, Cari	Test Systems Applications and Products (SAP) Governance Risk and Compliance Production Client Settings control.	\$0.00	1.0	\$0.00
Paquier, Celine	Tested the interest expenses related to debt as of year end.	\$0.00	3.2	\$0.00
Paquier, Celine	Testing the debt as of end year.	\$0.00	3.2	\$0.00
Paquier, Celine	Updated the excel file related to the summary of board minutes.	\$0.00	1.8	\$0.00
Paquier, Celine	Tested the cash as of year end.	\$0.00	0.9	\$0.00
Pothoulakis, Tony	Meeting with D. Stephenson and M. Gschwend (Deloitte) and to address comments on Revenue.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Input checks related to payables into honey turbo technologies wuhan .	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Prajapati, Vimal	Look through documents provided by client about Garrett motion US, Mexico, and Korea to find check numbers and account number to input into 6430- 4, 6430-8 and 6430-2.	\$0.00	2.0	\$0.00
Prajapati, Vimal	Translate Shanghai/Wuhan checks to get information about account number and reference number for transaction to input into Honeywell automotive parts shanghai.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Walkthrough consolidated payable workpaper with M. Brejnak (Deloitte).	\$0.00	0.5	\$0.00
Prajapati, Vimal	Search documents provided by client related to payables to find checks and input into consolidated workpaper	\$0.00	1.0	\$0.00
Prajapati, Vimal	Search through documents pertaining to garret motion switz attempting to find check number to input into payable workpaper.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Translate checks from japan transactions and extracting account number and reference number to input into consolidated payable worksheet.	\$0.00	0.5	\$0.00
Priyanka, Priyanka Mary	Documentation of the supports received for Journal Entry from the client.	\$0.00	4.0	\$0.00
Priyanka, Priyanka Mary	Review of the supports received for Journal Entry Testing	\$0.00	2.0	\$0.00
Quagliana, Harry	Call with K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, B. Mandic (Deloitte) to discuss the current status of audit, open items and testing of year-end balances.	\$0.00	1.0	\$0.00
Quagliana, Harry	Review November 2020 hard close income tax provision - including the income tax payable workpaper, APB23 analysis and uncertain tax positions.	\$0.00	1.8	\$0.00
Queiroz, Marcela	Audit report question discussion from ET - EoM paragraph on Leases	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/21/2021

Rankins, Kristen	Call with Business Tax Services (BTS) 986c calculation review.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Call with T. Pothoulakis (Deloitte) over pension requests.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Performing pension tie out 10-K and reconciling to General Ledger and Journal entries	\$0.00	3.5	\$0.00
Rbiai, Sofian	Finalizing current expected credit losses rollforward procedures based on documentation provided by I. Barbu	\$0.00	4.0	\$0.00
Rbiai, Sofian	Finalizing quarter 4 revenue walk based on documentation obtained from I. Zan	\$0.00	4.0	\$0.00
Sengar, Deepak	Prepare workpaper 1141.03 Orad.06 and IT.1002.4 SAP.16.	\$0.00	3.2	\$0.00
Serviable, Ambre	Assistance regarding the tax adjustment related to FY18	\$0.00	0.5	\$0.00
Serviable, Ambre	Work in relation to questions raised by Boris Mandic regarding dual tax rate application	\$0.00	2.5	\$0.00
Shelley, Patrick	Meeting with M. Gschwend, P. Shelley, D. Stephenson and A. Hakak (all Deloitte) to discuss and review 2020 Audit Committee communications,	\$0.00	0.5	\$0.00
Stephenson, Dan	Review common control documentation for 2020 audit.	\$0.00	1.2	\$0.00
Stephenson, Dan	Call with R. James, S. Butters, L. Platon (all Garrett) and J. Burt (Deloitte) to discuss audit status and outstanding requests.	\$0.00	0.6	\$0.00
Stephenson, Dan	Call with A. Hakak, R. Marques, T. Pothoulakis, R. Frames and J. Burt (all Deloitte) to discuss audit status and progress of year end testing sections.	\$0.00	0.6	\$0.00
Stephenson, Dan	Meeting with M. Gschwend, P. Shelley, and A. Hakak (all Deloitte) to discuss and review 2020 Audit Committee communications.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/21/2021

Venkata Naveen, Naveen	Update operating effectiveness procedures for control P2P_013: Systems Applications and Products (SAP) automatically compares the quantity and values on the purchase order, goods receipt, and vendor invoice for three-way match.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Call with P. K, P. Mary, T. Pothoulakis and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00

01/22/2021

Barkman, Lou	Call with C. Loomis, J. Kay (Deloitte), M. Schiesser (Garrett CIO), S. Kumar (Garrett CISO), D. Ripoché, A. Krishnamoorthy, D. Nitu-Crudu, E. Basoc (Garrett) to review Deloitte's year-end information technology audit findings prior to the upcoming.	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Worked on long term debt testing	\$0.00	2.5	\$0.00
Barral Guixa, Mariona	Checked all the variations in the cash flow that needed support documentation for the client so we could ask them everything	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Started working on the equity testing for year end	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked with K. Priyanka (Deloitte) in order to reconcile the amount analyzed in cash flow regarding property plant and equipment, and the amount analyzed in the substantive testing	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Documented the property plant and equipment information received from K. Priyanka (Deloitte)	\$0.00	1.0	\$0.00

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Financial Statement Audit and Related Services

01/22/2021

Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Frames, R. Marques, S. Rbiai, A. Gnanasundram and C. Paquier (all Deloitte).	\$0.00	0.9	\$0.00
Brejnak, Magda	Add additional documentation for consolidated payable workpaper.	\$0.00	2.3	\$0.00
Brejnak, Magda	Tie/document LC payable variance.	\$0.00	3.1	\$0.00
Brejnak, Magda	Update consolidated payable documentation.	\$0.00	2.6	\$0.00
Burt, Jeff	Update analysis and documentation on use of work of others and the consideration of the internal audit function.	\$0.00	2.9	\$0.00
Burt, Jeff	Document design testing over segregation of duties for journal entry control.	\$0.00	2.4	\$0.00
Burt, Jeff	Review and update entity level controls.	\$0.00	2.1	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu and B. Manda (both Garrett) to discuss evaluation of mitigation over control deficiencies.	\$0.00	1.2	\$0.00
Burt, Jeff	Walkthrough call with V. Acquarola, C. Spanu, C. Deju, B. Manda (all GTX) and S. Rbiai (Deloitte) regarding allocation and payment of bonuses control.	\$0.00	0.8	\$0.00
Chai, Sylvia	Review of Garrett 10-Q	\$0.00	2.0	\$0.00
Finch, Jennifer	Review of Swissco deferreds and review of return to provision for taxes (RTP)	\$0.00	3.7	\$0.00
Finch, Jennifer	Evaluation of brazil net operating loss (NOL)	\$0.00	2.3	\$0.00
Finch, Jennifer	Evaluation of prior year SUM's and application of those in Swissco tier 1 tax pack	\$0.00	1.2	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Frames, Robert	Call with R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.9	\$0.00
Frames, Robert	Perform Retrospective Pricing Accrual Testing	\$0.00	3.2	\$0.00
Frames, Robert	Excess and Obsolete Testing Documentation	\$0.00	2.3	\$0.00
Frames, Robert	Bank and Cash facilitation and review	\$0.00	1.8	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - tax footnote	\$0.00	3.5	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - 10k tie out	\$0.00	3.0	\$0.00
Gnanasundram, Abi	Prepare population for cost of goods sold direct testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Complete warranties testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Debrief call with R. Marques and D. Stephenson (Deloitte) on progress of revenue completeness testing and next steps	\$0.00	0.4	\$0.00
Gnanasundram, Abi	Debrief call with R. Marques (Deloitte) for selections on revenue testing	\$0.00	0.2	\$0.00
Gnanasundram, Abi	Call with R. Frames, R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.9	\$0.00
Gnanasundram, Abi	Call with R. Marques (Deloitte), Matej Belicak, Viera Lejko, Miriama Rosolova and Matus Janosko (Garrett) for selections on revenue testing	\$0.00	0.8	\$0.00
Hakak, Amara	Review of factoring substantive work.	\$0.00	1.3	\$0.00
Hakak, Amara	Reviewed issues identified in our work on debt.	\$0.00	1.0	\$0.00
Hakak, Amara	Reviewed new invoices issued by management as a part of the factoring program and reviewed management's accounting position memo.	\$0.00	1.0	\$0.00
Hakak, Amara	Review of cash work and issues identified.	\$0.00	0.8	\$0.00

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Financial Statement Audit and Related Services

01/22/2021

Hakak, Amara	Call with C. Paquier and R. Frames (all Deloitte) on cash and debt.	\$0.00	0.8	\$0.00
Hakak, Amara	Call with M. Barral Guixa (Deloitte) on cash flow.	\$0.00	0.8	\$0.00
Hakak, Amara	Discussion with K. Van Himbeeck (Garrett) on legal matters outstanding.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Frames and C. Paquier (Deloitte) on outstanding cash confirmations.	\$0.00	0.5	\$0.00
Hakak, Amara	Review of legal letters received from law firms.	\$0.00	0.5	\$0.00
Hakak, Amara	Further discussions with M. Barral Guixa (Deloitte) on testing of the cash flow.	\$0.00	0.5	\$0.00
Hakak, Amara	Updated final fraud consultation memo after review comments received from the fraud specialist.	\$0.00	0.5	\$0.00
Hart, Chris	Review IRC section 986(c), determination of foreign taxes and foreign corporation's earnings and profits, calculation for Garret.	\$0.00	0.5	\$0.00
Huang, Nicky	Document and test the change management control for the eRecon application.	\$0.00	4.0	\$0.00
Huang, Nicky	Clear the review notes for the general information technology controls.	\$0.00	2.0	\$0.00
K, Priyanka	Worked on Revenue Bucketing for November month Debits Population	\$0.00	4.0	\$0.00
K, Priyanka	Performed Revenue Bucketing for October Debits Population	\$0.00	4.0	\$0.00
Karakaya, Neslihan	Participate scoping internal calls and write emails.	\$0.00	1.3	\$0.00
Kay, Jordan	Address review notes from the team lead on infrastructure general information technology controls. Specifically, add additional context around change approvers within the supporting documentation.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/22/2021

Kay, Jordan	Review service auditor report testing and results performed for the Salesforce software as a service application.	\$0.00	2.2	\$0.00
Kay, Jordan	Review rollforward procedures performed for the Systems Applications and Products (SAP) governance risk and compliance tool to conclude on the operating effectiveness of controls closer to year end.	\$0.00	2.1	\$0.00
Kay, Jordan	Call with L. Barkman, C. Loomis (Deloitte), M. Schiesser (Garrett CIO), S. Kumar (Garrett CISO), D. Ripoche, A. Krishnamoorthy, D. Nitu-Crudu, E. Basoc (Garrett) to review Deloitte's year-end information technology audit findings prior to t.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) to discuss SAP governance risk and compliance control questions about production client settings and debug w/ change for roll forward.	\$0.00	0.5	\$0.00
Kulpanowski, Joanna	December analytic - current.	\$0.00	6.0	\$0.00
Levy, Alissa	Provide pension consultation regarding the Garrett Motion US Retirement Plan to T. Pothoulakis (Deloitte).	\$0.00	2.0	\$0.00
Lewis, Kayla	Call with N. Slaton and S. Wallace (GTX), K. Gehrmann, J. Kulpanowski (Deloitte) to discuss November and December changes to the tax balances.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with V. Prajapati (Deloitte) to answer questions regarding APB23 documentation.	\$0.00	1.0	\$0.00
Lewis, Kayla	Call with J. Kulpanowski, V. Prajapati and M. Brejnak (Deloitte) for regroup and next steps.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with K. Gehrmann and J. Kulpanowski (Deloitte) post-client call to regroup.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/22/2021

Lewis, Kayla	Call with V. Prajapati (Deloitte) to answer questions regarding documentation for footnote tie out workpapers.	\$0.00	1.0	\$0.00
Lewis, Kayla	Document new PBC support received for IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, & Japan fixed asset deferred selections.	\$0.00	1.5	\$0.00
Lewis, Kayla	Finalize deferred tax balance documentation.	\$0.00	0.5	\$0.00
Lewis, Kayla	Document selections and procedures performed on APB23 deferred tax liability.	\$0.00	1.5	\$0.00
Lnu, Aparajita	Draft the supporting documentation showing the design of IDOC control for Systems Applications and Products (SAP) is effective and document the operating effectiveness.	\$0.00	3.8	\$0.00
Lnu, Aparajita	Test IDOC operating effectiveness control for Systems Applications and Products (SAP) TPW system.	\$0.00	4.0	\$0.00
Loomis, Colin	Call with L. Barkman, J. Kay (Deloitte), M. Schiesser (Garrett CIO), S. Kumar (Garrett CISO), D. Ripoché, A. Krishnamoorthy, D. Nitu-Crudu, E. Basoc (Garrett) to review Deloitte's year-end information technology audit findings.	\$0.00	0.5	\$0.00
Mandic, Boris	Drafting working paper for testing of annual tax controls in relation to hard close	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing working paper for testing of current provision and RTP	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing working paper for testing tax payable roll-forward	\$0.00	4.0	\$0.00
Marques, Raquel	Attend a call with A. Gnanasundram (Deloitte), Matej Belicak, Viera Lejko, Miriama Rosolova and Matus Janosko (Garrett) for selections on revenue testing	\$0.00	0.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Marques, Raquel	Debrief call with A. Gnanasundram (Deloitte) for selections on revenue testing	\$0.00	0.2	\$0.00
Marques, Raquel	Debrief call with A. Gnanasudram and D. Stephenson (Deloitte) on progress of revenue completeness testing and next steps	\$0.00	0.4	\$0.00
Marques, Raquel	Submit Opinions and letters for Partner and GCMG team review	\$0.00	0.4	\$0.00
Marques, Raquel	Research on Critical Audit Matters language around ASC 450 Contingencies	\$0.00	2.3	\$0.00
Marques, Raquel	Review of December testing approach for Non-indemnity expenses	\$0.00	1.2	\$0.00
Marques, Raquel	Call with R. Frames, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte)	\$0.00	0.9	\$0.00
Marques, Raquel	Follow-up by e-mail with Garrett sites to obtain delivery notes for revenue testing	\$0.00	2.2	\$0.00
Mueller, Roland	10K file review; internal controls	\$0.00	2.0	\$0.00
Ng, Marco	10k file review	\$0.00	0.5	\$0.00
Padula, Cari	Address questions answered from discussion about production client settings and Debug with change controls.	\$0.00	2.5	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to discuss SAP Governance Risk and Compliance control questions about Production Client Settings and Debug with Change for roll forward.	\$0.00	0.5	\$0.00
Padula, Cari	Complete testing for Systems Applications and Products (SAP) Governance Risk and Compliance Production client settings control for roll forward.	\$0.00	2.5	\$0.00
Paquier, Celine	Created a pdf version of a bank confirmation request for a bank that could not access confirmation.com website.	\$0.00	1.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Paquier, Celine	Call with R. Frames, R. Marques, S. Rbiai, A. Gnanasundram and M. Barral (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Updated the flux analysis excel file with the new December 31 balances received.	\$0.00	0.4	\$0.00
Paquier, Celine	Continued to perform the testing of Debt as of December 31, 2020.	\$0.00	2.6	\$0.00
Paquier, Celine	Tested the non-indemnification related fees for year end.	\$0.00	3.4	\$0.00
Pothoulakis, Tony	Reviewed and updated stock based compensation risk assessment.	\$0.00	3.0	\$0.00
Potts, John	Review US pension plan disclosure report.	\$0.00	2.0	\$0.00
Prajapati, Vimal	Roll over header for tax footnote tieout-deferred and payable from prior year and updating dates to current year.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Roll over header for uncertain tax position footnote tie out from prior year and updating dates to current year.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Roll over header for footnote tie out from prior year and updating dates to current year.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Roll over header for tax footnote tie out effective tax rate and tax expense from prior year and updating dates to current year.	\$0.00	0.5	\$0.00
Queiroz, Marcela	Review Audit Report on Financial Statements	\$0.00	2.0	\$0.00
Rankins, Kristen	Finalize APB23 memo.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Performing USA underlying data testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing Switzerland underlying data testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Walkthrough call with V. Acquarola, C. Spanu, C. Deju, B. Manda (all GTX) and J. Burt (Deloitte) regarding allocation and payment of bonuses control.	\$0.00	0.8	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/22/2021

Rbiai, Sofian	Call with R. Frames, R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.9	\$0.00
Sengar, Deepak	Prepare workpaper IT.1002.4 SAP.16.	\$0.00	2.8	\$0.00
Serviable, Ambre	Assistance regarding the tax adjustment related to FY18	\$0.00	1.4	\$0.00
Stephenson, Dan	Q4 COGS testing scoping and review.	\$0.00	2.2	\$0.00
Stephenson, Dan	Review of sales pricing accruals testing at YE.	\$0.00	2.1	\$0.00
Stephenson, Dan	Review FX testing and CTA testing for Q4.	\$0.00	1.5	\$0.00
Stephenson, Dan	Debrief call with R. Marques and A. Gnanasundram (all Deloitte) on progress of revenue completeness testing and next steps	\$0.00	0.4	\$0.00
Venkata Naveen, Naveen	Update design procedure on control C2C_032 (customer invoicing): Systems Applications and Products (SAP) is configured to automatically copy material data, quantity and customer information from preceding documents.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	4.0	\$0.00

01/23/2021

Barral Guixa, Mariona	Finished the analysis of earnings per share 2020	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Tied out the equity testing whit the financial statements and documented the variances	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Worked on the legal expenses reconciliation by comparing the amount provisioned by the company with the amount the attorneys confirmed	\$0.00	2.0	\$0.00
Frames, Robert	Perform Other Accruals Testing	\$0.00	4.3	\$0.00
Frames, Robert	Perform Inventory Existence Testing	\$0.00	3.3	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/23/2021

Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - 10k tie out	\$0.00	2.1	\$0.00
Gehrmann, Kevin	Audit the Garrett 2020 year-end (YE) tax provision - 10k tie out	\$0.00	2.1	\$0.00
Gnanasundram, Abi	Prepare population for cost of goods sold direct testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Prepare a memo on special warranties as of December 31, 2020	\$0.00	2.0	\$0.00
Grover, Anshu	Draft questions based on support received till date	\$0.00	4.0	\$0.00
K, Priyanka	Ran reports from SAP and documented Accounts Payable disbursement samples	\$0.00	4.0	\$0.00
Kulpanowski, Joanna	Valuate allowance selections.	\$0.00	6.0	\$0.00
Lewis, Kayla	Review and respond to client emails from N. Slaton (GTX) regarding outstanding requests and open items, as well as new support received.	\$0.00	0.5	\$0.00
Lewis, Kayla	Review comments on deferred workpaper.	\$0.00	0.7	\$0.00
Paquier, Celine	Continued to test the debt as of December 31, 2020	\$0.00	2.1	\$0.00
Paquier, Celine	Finalized the operating effectiveness testing of control related to approval of manual journal entries.	\$0.00	4.0	\$0.00
Rbiai, Sofian	Finalization of current expected credit losses rates control documentation	\$0.00	4.0	\$0.00
Rbiai, Sofian	Addressing comment on physical verification of assets control documentation	\$0.00	3.0	\$0.00
Stephenson, Dan	Review of YE transfer pricing testing	\$0.00	1.2	\$0.00

01/24/2021

Brocker, Karla	Provide support to the actuarial specialists assisting in the testing of the Accounting Standard Codification (ASC) 715, compensation and retirement, measurements.	\$0.00	1.5	\$0.00
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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/24/2021

Gehrmann, Kevin	Review tax workpapers for year-end (YE) tax audit - return to provision testing	\$0.00	3.9	\$0.00
Lewis, Kayla	Review and clear comments from reviewer on deferred tax balance workpapers.	\$0.00	0.5	\$0.00
Lewis, Kayla	Clear comments on APB23 workpaper for testing withholding tax liability.	\$0.00	1.0	\$0.00

01/25/2021

Barral Guixa, Mariona	Worked on the journal entries analysis for journals posted to seldom used accounts	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Cleared the review notes from the general ledger statistics for quarter 4	\$0.00	2.5	\$0.00
Barral Guixa, Mariona	Worked on the journal entries tickmarks for the largest journal lines during the last quarter	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Completed all the tickmarks for journal entries test regarding entries containing keywords of interest in order to avoid management override	\$0.00	3.7	\$0.00
Brejnak, Magda	Update French payable.	\$0.00	2.1	\$0.00
Brejnak, Magda	Update rest of payable open items.	\$0.00	2.5	\$0.00
Brejnak, Magda	Update Korea payable.	\$0.00	2.2	\$0.00
Brejnak, Magda	Update Mexico payable.	\$0.00	2.4	\$0.00
Brejnak, Magda	Team meeting to discuss open payable items.	\$0.00	1.0	\$0.00
Brejnak, Magda	Update Shanghai payable.	\$0.00	2.8	\$0.00
Burt, Jeff	Review and update documentation of design testing for journal entry controls.	\$0.00	1.8	\$0.00
Burt, Jeff	Update documentation on controls over access review for journal entry posting tool.	\$0.00	1.6	\$0.00
Burt, Jeff	Review operating effectiveness testing over revenue and payables controls.	\$0.00	1.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Burt, Jeff	Review entity level controls relating to integrity and compliance.	\$0.00	1.2	\$0.00
Burt, Jeff	Update documentation on deficiency mitigation procedures over payables controls.	\$0.00	1.2	\$0.00
Burt, Jeff	Call with M. Bruci, D. Nitu-Crudu (both Garrett) and D. Stephenson (Deloitte) to discuss and walkthrough pricing accrual process.	\$0.00	1.1	\$0.00
Burt, Jeff	Call with J. Kay (Deloitte) to discuss cybersecurity procedures, automated control testing and segregation of duties over journal entries.	\$0.00	1.0	\$0.00
Burt, Jeff	Call with P. Shelley (Deloitte) to discuss mitigation of control deficiencies and journal entry related controls.	\$0.00	1.0	\$0.00
Burt, Jeff	Weekly call with M. Gschwend, P. Shelley and D. Stephenson (all Deloitte) to discuss audit status and controls over revenue.	\$0.00	0.8	\$0.00
Finch, Jennifer	Finalization and review of other profiling workpapers	\$0.00	1.2	\$0.00
Finch, Jennifer	Call with G. Nica, S. Wallace, N. Slaton, S. Rey (Garrett) and J. Finch and B. Mandic (Deloitte) to walkthrough SOX controls TAX 4, 8 and 13 year-end instance.	\$0.00	1.0	\$0.00
Frames, Robert	Perform Excess and Obsolete inventory assessment	\$0.00	3.2	\$0.00
Frames, Robert	Perform Inventory Existence Testing	\$0.00	3.3	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	1.0	\$0.00
Frames, Robert	Call with K. Venkateswaran and P. K (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Perform Other Accruals Testing	\$0.00	2.7	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Gehrmann, Kevin	Review tax workpapers for year-end (YE) tax audit - return to provision testing	\$0.00	3.9	\$0.00
Gnanasundram, Abi	Document a control related to financial reporting	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Clear open review notes	\$0.00	1.0	\$0.00
Gnanasundram, Abi	Complete cost of goods sold testing	\$0.00	3.0	\$0.00
Gschwend, Matthias	Call with S. Chai, A. Morton and R. Müller (all Deloitte) to discuss audit status.	\$0.00	0.3	\$0.00
Gschwend, Matthias	Weekly call with P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss audit status and controls over revenue.	\$0.00	0.8	\$0.00
Hakak, Amara	Preparing the agenda items and scope for a file review of Deloitte China's working papers.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on the clearing of review points for leases.	\$0.00	0.3	\$0.00
Hakak, Amara	Updated Deloitte Connect for all of management's requests received.	\$0.00	0.3	\$0.00
Hakak, Amara	Correspondence with M. Guixa (Deloitte) on testing of debt and equity.	\$0.00	0.3	\$0.00
Hakak, Amara	Discussion with India team on journal entries, and correspondence with management on supporting documentation for our testing.	\$0.00	0.8	\$0.00
Hakak, Amara	Bi-weekly audit alignment call with R. James, L. Pascu, L. Platon, S. Reagan, S. Wallace (all Garrett), and K. Gehrmann, J. Kulpanowski, J. Burt and D. Stephenson (all Deloitte) to go over the status of the audit and pending issues.	\$0.00	0.8	\$0.00
Hakak, Amara	Reviewed our testing of warranties.	\$0.00	1.0	\$0.00
Hakak, Amara	Reviewed our testing of factored receivables.	\$0.00	1.5	\$0.00
Hakak, Amara	Reviewed our testing of current expected credit losses.	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Hart, Chris	Walk through International Tax provision with J. Passalaqua and K. Rankins (Deloitte) for GILTI/APB23/FDII/986(c).	\$0.00	0.7	\$0.00
Huang, Nicky	Clean notes for the general information technology control workpapers.	\$0.00	2.0	\$0.00
Huang, Nicky	Call with J. Kay, C. Padula and A. Singh (Deloitte) to prioritize control testing work for the week of January 25.	\$0.00	0.4	\$0.00
Huang, Nicky	Review the evidence obtained for the user access review over the eRec application.	\$0.00	4.0	\$0.00
K, Priyanka	Call with K. Venkateswaran, P. Mary and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
K, Priyanka	Performed Revenue bifurcations for Debit population	\$0.00	4.0	\$0.00
K, Priyanka	Setting up the revenue work paper and documented samples for the month October and November 2020	\$0.00	1.4	\$0.00
K, Priyanka	Documented Invoice details for samples in Accounts Payable work paper	\$0.00	1.0	\$0.00
Kay, Jordan	Address review notes in the infrastructure change management controls.	\$0.00	0.4	\$0.00
Kay, Jordan	Call with J. Burt (Deloitte) to discuss cybersecurity procedures, automated control testing and segregation of duties over journal entries.	\$0.00	1.0	\$0.00
Kay, Jordan	Call with C. Padula (Deloitte) to discuss requirements for the week of January 25 to test roll forward procedures over SAP.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/25/2021

Kay, Jordan	Review managements responses to Service Auditor Report memos and justification for whether subservice organizations included are in scope for Garrett's internal controls over financial reporting.	\$0.00	1.1	\$0.00
Kay, Jordan	Submit requests for additional change management populations to cover the rollforward period.	\$0.00	0.5	\$0.00
Kay, Jordan	Document the Systems Applications and Products (SAP) company code memo depicting the in scope entities for the 2020 audit.	\$0.00	0.8	\$0.00
Kay, Jordan	Call with N. Huang, C. Padula and A. Singh (Deloitte) to prioritize work for the week of January 25.	\$0.00	0.4	\$0.00
Kulpanowski, Joanna	Update schedules for December/analytics.	\$0.00	3.8	\$0.00
Kulpanowski, Joanna	Review APB 23/deferred.	\$0.00	3.4	\$0.00
Kulpanowski, Joanna	Document global intangible low-taxed income (GILTI)/foreign tax credit (FTC) calculation.	\$0.00	4.0	\$0.00
Lewis, Kayla	Call with V. Prajapati (Deloitte) to discuss procedures performed updated Dec year-end workpapers.	\$0.00	0.3	\$0.00
Lewis, Kayla	Calls with K. Gehrmann and J. Kulpanowski (Deloitte) to discuss issues identified in tax testing and status.	\$0.00	2.2	\$0.00
Lewis, Kayla	Review and clear comments from reviewer on deferred tax balance workpapers.	\$0.00	1.5	\$0.00
Lewis, Kayla	Review and clear comments on deferred tax balance workpapers.	\$0.00	4.3	\$0.00
Lewis, Kayla	Prepare listing of testing variances for audit team.	\$0.00	1.3	\$0.00
Lewis, Kayla	Call with B. Mandic (Deloitte) to discuss questions on STAT gain/loss accounts related to deferred testing.	\$0.00	0.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Lnu, Aparajita	Work on Oracle HRMS New User Access control - test of operating effectiveness.	\$0.00	3.9	\$0.00
Loomis, Colin	Review automated control working paper.	\$0.00	2.9	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 4	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 8	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing Current provision testing working paper related to Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing return to provision testing working paper related to Swissco entity.	\$0.00	4.0	\$0.00
Mandic, Boris	Call with G. Nica, S. Wallace, N. Slaton, S. Rey (Garrett) and J. Finch and B. Mandic (Deloitte) to walkthrough SOX controls TAX 4, 8 and 13 year-end instance.	\$0.00	1.0	\$0.00
Mandic, Boris	Drafting email to S. Wallace and N. Slaton (Garret) related to open items and new requests related to Swissco	\$0.00	1.0	\$0.00
Marques, Raquel	Review of inventory standard cost testing for 31.12.2020	\$0.00	1.5	\$0.00
Marques, Raquel	Review on non-indemnity expenses rollforward testing for 31.12.2020	\$0.00	1.5	\$0.00
Marques, Raquel	Review of notes receivables rollforward testing for 31.12.2020	\$0.00	1.6	\$0.00
Marques, Raquel	Review of Cumulative Translation Adjustment testing as of December 31, 2020	\$0.00	1.6	\$0.00
Marques, Raquel	Draft e-mail to follow-up with Garrett sites to obtain and select delivery notes for revenue analysis	\$0.00	0.9	\$0.00
Marques, Raquel	Review of exchange rate testing for December 31, 2020	\$0.00	1.2	\$0.00
Mueller, Roland	10K audit file review	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Padula, Cari	Call with J. Kay, N. Huang, C. Padula and A. Singh (Deloitte) to prioritize work for the roll forward audit for the week of January 25.	\$0.00	0.4	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to discuss requirements for the week of January 25 to test roll forward procedures over SAP.	\$0.00	0.8	\$0.00
Padula, Cari	Test for Systems Applications and Products (SAP) Governance Risk and Compliance user access control for roll forward and begin testing others.	\$0.00	3.3	\$0.00
Palmer, Max	Complete Hyperion Financial Management (HFM)/FDMEE GITC workpaper.	\$0.00	2.5	\$0.00
Palmer, Max	Edit competence and authority evaluation workpaper of control owners.	\$0.00	2.5	\$0.00
Paquier, Celine	Followed-up with banks/Client in order to obtain the bank confirmation for cash and debt.	\$0.00	2.5	\$0.00
Paquier, Celine	Continued to perform the debt testing for year end.	\$0.00	1.9	\$0.00
Paquier, Celine	Started performing the analysis of PPE and Payroll.	\$0.00	1.0	\$0.00
Paquier, Celine	Performed the testing of debt for year end.	\$0.00	2.8	\$0.00
Passalaqua, Jean	Review year end audit analysis with K. Rankins and C. Hart (Deloitte).	\$0.00	0.6	\$0.00
Pothoulakis, Tony	Reviewed updated annual report provided by Company and added internal reviewer comments.	\$0.00	1.2	\$0.00
Pothoulakis, Tony	Updated guided risk assessment over derivatives.	\$0.00	2.0	\$0.00
Prajapati, Vimal	Update footing by fixing formula to get the column to foot in workpaper consolidated current provision	\$0.00	2.0	\$0.00
Prajapati, Vimal	Assess whether client uploaded new version or old version of document current tax provision.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Prajapati, Vimal	Call with K. Lewis (Deloitte) about footing tab titled "ending def consolidated" in workpaper titled 2020YE updated consolidated report	\$0.00	0.5	\$0.00
Prajapati, Vimal	Foot work paper: consolidated current provision.	\$0.00	1.0	\$0.00
Quagliana, Harry	Review final year end 2020 workpapers including current and deferred testing	\$0.00	2.6	\$0.00
Queiroz, Marcela	Review on Audit Opinion ICFR	\$0.00	2.0	\$0.00
Queiroz, Marcela	Review on Independence Letter	\$0.00	2.0	\$0.00
Queiroz, Marcela	Review on NSYE letter	\$0.00	1.5	\$0.00
Queiroz, Marcela	Review on Consent Letter	\$0.00	0.5	\$0.00
Rankins, Kristen	Call with J. Passalacqua (Deloitte) to discuss Garret review / foreign tax credit (FTC) documentation -	\$0.00	0.4	\$0.00
Rbiai, Sofian	Performing pension disclosure tie out	\$0.00	3.4	\$0.00
Rbiai, Sofian	Assessing US plan asset testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Assessing Ireland plan asset testing	\$0.00	4.0	\$0.00
Sengar, Deepak	Prepare workpaper IT.1002.03 SAP.13.	\$0.00	2.9	\$0.00
Shelley, Patrick	Weekly call with M. Gschwend, D. Stephenson and J. Burt (all Deloitte) to discuss audit status and controls over revenue.	\$0.00	0.8	\$0.00
Ulrich, Raquel	Working on Leases testing as at 31.12.2020	\$0.00	1.0	\$0.00
Venkata Naveen, Naveen	Update the 'Information Provide by Entity' and address review comments from C. Loomis (Deloitte) for auto control C2C_017 (customer credit check).	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Venkateswaran, Karthik	Call with P. K, and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
01/26/2021				
Barkman, Lou	Clear closed review notes from infrastructure workpapers.	\$0.00	0.5	\$0.00
Barkman, Lou	Clear closed review notes from Systems Applications and Products (SAP).	\$0.00	1.0	\$0.00
Barkman, Lou	Review Bellin workpapers.	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Finished all the explanations for the cash flow year end	\$0.00	3.7	\$0.00
Barral Guixa, Mariona	Worked on the manual adjustments in the cash flow analysis for year end	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Documented the call regarding property plant and equipment that we attended today	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Attended a call with A. Hakak (Deloitte) and M. Murgulet, B. Cuffe, J. Vickerstaff (Garrett) regarding the cash flow variation of property, plant and equipment.	\$0.00	0.5	\$0.00
Brejnak, Magda	Update valuation analysis (VA) workpaper for new actuals.	\$0.00	2.7	\$0.00
Brejnak, Magda	Analytic for US perms.	\$0.00	1.0	\$0.00
Brejnak, Magda	Test payable analytic.	\$0.00	0.5	\$0.00
Brejnak, Magda	Test valuation analysis (VA) analytic.	\$0.00	0.7	\$0.00
Brejnak, Magda	Update consolidated payable workpaper with new actuals.	\$0.00	3.1	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu and E. Basoc (both Garrett) to discuss control testing status and control deficiency mitigation testing.	\$0.00	1.9	\$0.00
Burt, Jeff	Review and document the fixed asset control mitigation assessment.	\$0.00	1.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Burt, Jeff	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Frames, and R. Marques (all Deloitte) to discuss audit progress and outstanding requests from the client.	\$0.00	1.0	\$0.00
Burt, Jeff	Update documentation over relevant interfaces.	\$0.00	0.7	\$0.00
Burt, Jeff	Review of component auditor deliverables received.	\$0.00	0.7	\$0.00
Burt, Jeff	Review control testing for related party transactions.	\$0.00	0.5	\$0.00
Chen, Margaret	Document the April 2020 service auditor report control testing for the Salesforce application.	\$0.00	0.9	\$0.00
Chen, Margaret	Document the October 2020 service auditor report control testing for the Salesforce application.	\$0.00	1.6	\$0.00
Finch, Jennifer	Review of Q4 profiling	\$0.00	2.5	\$0.00
Finch, Jennifer	Review of journal entry outstanding items/clearing of notes	\$0.00	2.1	\$0.00
Finch, Jennifer	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, B. Mandic (all Deloitte) to discuss the current status of audit, open items and testing of year-end balances.	\$0.00	1.0	\$0.00
Finch, Jennifer	Meeting with P. Shelley and J. Finch (all Deloitte) to discuss Tax testing and rollforward test	\$0.00	0.6	\$0.00
Frames, Robert	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Marques and J. Burt (all Deloitte) to discuss audit progress and outstanding requests from the client.	\$0.00	1.0	\$0.00
Gehrmann, Kevin	Review tax workpapers for year-end (YE) tax audit - return to provision testing	\$0.00	3.9	\$0.00
Gnanasundram, Abi	Complete cost of goods sold testing	\$0.00	3.0	\$0.00
Gnanasundram, Abi	clear open review notes	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Gnanasundram, Abi	Finalize documentation on entity level control	\$0.00	1.0	\$0.00
Gnanasundram, Abi	Add cross-references between leadsheets and testing working papers	\$0.00	1.0	\$0.00
Grover, Anshu	Drafting memo	\$0.00	5.0	\$0.00
Hakak, Amara	Call with D. Stephenson, T. Pothoulakis, R. Frames, R. Marques and J. Burt (all Deloitte) to discuss audit progress and outstanding requests from the client.	\$0.00	1.0	\$0.00
Hakak, Amara	Call with C. Paquier (Deloitte) to discuss the testing of long-term debt.	\$0.00	1.0	\$0.00
Hakak, Amara	Looked into our documentation on risk assessment of derivatives in the file.	\$0.00	0.6	\$0.00
Hakak, Amara	Reviewed our testing of factored receivables.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Marques (Deloitte) on the Audit Committee slides.	\$0.00	0.3	\$0.00
Hakak, Amara	Resolving issues arising in our testing of cash and debt, including calls and emails with C. Paquier and M. Guixa (Deloitte) and with management.	\$0.00	2.8	\$0.00
Hakak, Amara	Updated specified procedures for Deloitte China.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with R. Frames (Deloitte) on our risk assessment of derivatives.	\$0.00	0.4	\$0.00
Hakak, Amara	Attended a call with M. Guixa (Deloitte) and M. Murgulet, B. Cuffe, J. Vickerstaff (Garrett) regarding the cash flow variation of property, plant and equipment.	\$0.00	0.5	\$0.00
Hakak, Amara	Coordination with fair value specialists on questions and supporting documentation for our testing of fair value of debt.	\$0.00	0.5	\$0.00
Hart, Chris	Update International Tax (ITS) provision APB23 memo and excel file.	\$0.00	0.5	\$0.00
Huang, Nicky	Document the password control for OneSource application.	\$0.00	4.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Huang, Nicky	Call with J. Kay and C. Loomis (Deloitte), A Sobaru, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	1.0	\$0.00
Huang, Nicky	Clean the notes for the general information technology control workpapers.	\$0.00	1.5	\$0.00
K, Priyanka	Formatted the Operating Expense Work paper and documented Procedures	\$0.00	2.0	\$0.00
K, Priyanka	Documented Operating Expenses Samples from September to December 2020	\$0.00	4.0	\$0.00
K, Priyanka	Worked on Risks and Procedures in the Revenue work paper.	\$0.00	2.0	\$0.00
Kay, Jordan	Call with N. Huang, C. Loomis (Deloitte), A Sobaru, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	1.0	\$0.00
Kay, Jordan	Document the information technology specialist approach over the rollforward period and test procedures performed.	\$0.00	2.0	\$0.00
Kay, Jordan	Address Deloitte global quality assurance review comments on the information technology specialist work.	\$0.00	1.9	\$0.00
Kulpanowski, Joanna	December analytics.	\$0.00	3.6	\$0.00
Kulpanowski, Joanna	Call with H. Quagliana, K. Gehrmann, K. Lewis, J. Finch, B. Mandic (Deloitte) to discuss the current status of audit, open items and testing of year-end balances.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	Update schedules for local currency tie outs/review workpapers.	\$0.00	3.8	\$0.00
Kulpanowski, Joanna	Update testing for final 12/31 schedules.	\$0.00	2.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Lewis, Kayla	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, B. Mandic (Deloitte) to discuss the current status of audit, open items and testing of year-end balances.	\$0.00	1.0	\$0.00
Lewis, Kayla	Agree retained earnings balances in APB23 workpaper to statutory financials.	\$0.00	0.8	\$0.00
Lewis, Kayla	Update US consolidated provision workpaper for reviewer comments.	\$0.00	2.5	\$0.00
Lewis, Kayla	Call with K. Gehrmann (Deloitte) to discuss comments on US tax provision workpaper.	\$0.00	0.2	\$0.00
Lewis, Kayla	Calls with K. Gehrmann and J. Kulpanowski (Deloitte) to discuss issues identified in tax testing and status.	\$0.00	2.0	\$0.00
Lewis, Kayla	Clear comments on deferred workpapers.	\$0.00	2.5	\$0.00
Lewis, Kayla	Update US consolidated provision workpaper for reviewer comments.	\$0.00	2.0	\$0.00
Loomis, Colin	Review general information technology (IT) control working paper.	\$0.00	2.4	\$0.00
Loomis, Colin	Call with J. Kay, N. Huang (Deloitte), A Sobaru, B. Manda, and E. Basoc (Garrett) to discuss updates and the status of audit testing.	\$0.00	1.0	\$0.00
Mandic, Boris	Call with H. Quagliana, K. Gehrmann, J. Kulpanowski, K. Lewis, J. Finch, B. Mandic (all Deloitte) to discuss the current status of audit, open items and testing of year-end balances.	\$0.00	1.0	\$0.00
Mandic, Boris	Clearing comments in working paper deferred tax - population A	\$0.00	0.7	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 4 - Hard close	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 4a_IUC - hard close	\$0.00	4.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Mandic, Boris	Drafting working paper for deferred tax completeness and tax rates analysis	\$0.00	4.0	\$0.00
Mandic, Boris	Clearing comments in working paper deferred tax - population C	\$0.00	2.0	\$0.00
Marques, Raquel	Organize and set-up schedule calls for the team to clear review notes from the file and address review comments in time	\$0.00	1.2	\$0.00
Marques, Raquel	Review of journal entry profiling for December 2020	\$0.00	2.3	\$0.00
Marques, Raquel	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Frames and J. Burt (all Deloitte) to discuss audit progress and outstanding requests from the client.	\$0.00	1.0	\$0.00
Marques, Raquel	Clear review notes and update planning documentation with year-end considerations based on review comments received	\$0.00	3.1	\$0.00
Marques, Raquel	Review of Cost of Goods Sold sampling approach for December 31, 2020	\$0.00	0.9	\$0.00
Marques, Raquel	Call with S. Rbiai, A. Gnanasundram and M. Barral (all Deloitte).	\$0.00	0.7	\$0.00
Ng, Marco	Review of audit opinions and other letters	\$0.00	1.5	\$0.00
Padula, Cari	Test Systems Applications and Products (SAP) segregation of duties control.	\$0.00	2.5	\$0.00
Padula, Cari	Call with J. Kay (Deloitte) to discuss questions over SAP testing.	\$0.00	0.2	\$0.00
Padula, Cari	Validate user ID titles for Systems Applications and Products (SAP) segregation of duties testing.	\$0.00	2.5	\$0.00
Padula, Cari	Validate users for Systems Applications and Products (SAP) segregation of duties testing.	\$0.00	1.8	\$0.00
Palmer, Max	Edit competence and authority evaluation workpaper.	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Palmer, Max	Edit competence and objectivity evaluation workpaper.	\$0.00	1.5	\$0.00
Paquier, Celine	Performing the testing of Value added tax receivables.	\$0.00	1.5	\$0.00
Paquier, Celine	Performed the testing of debt and interests for year end.	\$0.00	3.3	\$0.00
Paquier, Celine	Sent a revised audit request to a bank in order to obtain a bank confirmation.	\$0.00	0.7	\$0.00
Paquier, Celine	Check with bank to reconfirm one of the debt amount as they had send a wrong confirmation.	\$0.00	0.9	\$0.00
Paquier, Celine	Continued to perform the testing of cash for year end.	\$0.00	1.8	\$0.00
Pothoulakis, Tony	Updated guided risk assessment over pension.	\$0.00	2.2	\$0.00
Pothoulakis, Tony	Reviewed pension specialists work performed over Garrett's Ireland plan.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Run spell check on excel on master copy of tax footnote tie out deferred and payable, tax footnote tie out-effective tax rate and tax expense, uncertain tax position footnote tie.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Review transfer pricing (TP) memo and reference memos.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Input Deloitte notes into 3 Garret 2020 10K tieout related to where numbers are located in other workpapers.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Call with M. Brejnak (Deloitte) to explain checking tickmark references.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Check spelling carbon copies.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Check tickmark references and clean up formatting of letters and words on workpapers to make sure titles are bolded, references to other workpapers are in a different color font, and workpapers look similar in cosmetics.	\$0.00	2.0	\$0.00
Queiroz, Marcela	Addressing Sylvia's comments on the letters to send over to Audit Engagement Team	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Rbiai, Sofian	Assessing Switzerland plan asset testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Assessing pension approach memo	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing stock based compensation disclosure tie out	\$0.00	2.7	\$0.00
Rbiai, Sofian	Call with D. Nitu-Crudu (GTX) regarding check of SAP report logic	\$0.00	1.0	\$0.00
Shelley, Patrick	Meeting with J. Finch (Deloitte) to discuss Tax testing and rollforward test	\$0.00	0.6	\$0.00
Shelley, Patrick	Review of income tax internal control working papers	\$0.00	2.0	\$0.00
Ulrich, Raquel	Working on Leases testing as at 31.12.2020	\$0.00	1.5	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.0	\$0.00
01/27/2021				
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with R. Marques, S. Rbiai, A. Gnanasundram (all Deloitte).	\$0.00	0.7	\$0.00
Barral Guixa, Mariona	Followed up the legal letters that we have not received yet	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Performed the analysis for the debt re-measurement for year end	\$0.00	3.5	\$0.00
Barral Guixa, Mariona	Documented all the variations in the flux analysis comparing balance sheet and income statement as per year end	\$0.00	3.5	\$0.00
Brejnak, Magda	Update India payable tickmarks to show LC.	\$0.00	0.6	\$0.00
Brejnak, Magda	Fill out client provided template for valuation analysis (VA).	\$0.00	4.0	\$0.00
Brejnak, Magda	Reconcile French research and development (R&D) on current provision workpaper.	\$0.00	1.6	\$0.00
Brejnak, Magda	Discuss testing templates and reconcile statutory accounts.	\$0.00	1.3	\$0.00
Brejnak, Magda	Update Shanghai payable tickmarks to show LC.	\$0.00	1.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Burt, Jeff	Update documentation for design testing of pricing accrual control.	\$0.00	4.0	\$0.00
Burt, Jeff	Continue to update design and implementation documentation for control over pricing accruals.	\$0.00	1.8	\$0.00
Burt, Jeff	Review of testing procedures over mitigation of deficiencies related to the fixed asset cycle.	\$0.00	1.4	\$0.00
Burt, Jeff	Call with L. Gane and A. Dumitru (both Deloitte) to discuss control testing progress of controls tested by component auditor.	\$0.00	1.1	\$0.00
Burt, Jeff	Call with P. Shelley (Deloitte) to discuss mitigation of control deficiencies related to fixed asset cycle.	\$0.00	1.0	\$0.00
Chai, Sylvia	Review of Audit committee Paper	\$0.00	0.7	\$0.00
Chen, Margaret	Document the segregation of duties control testing for the governance, risk, and compliance application.	\$0.00	0.4	\$0.00
Chen, Margaret	Document the September 2020 service auditor report control testing for the Amazon web services application.	\$0.00	1.4	\$0.00
Chen, Margaret	Document the service auditor report control testing for the lease accelerator application.	\$0.00	1.1	\$0.00
Chen, Margaret	Document the March 2020 service auditor report control testing for the Amazon web services application.	\$0.00	1.3	\$0.00
Chen, Margaret	Document the service auditor report control testing for the Oracle application.	\$0.00	1.2	\$0.00
Finch, Jennifer	Review of journal entry testing selections	\$0.00	3.2	\$0.00
Finch, Jennifer	Call with G. Nica, S. Wallace, N. Slaton (Garrett) and J. Finch and B. Mandic (Deloitte) to walk through adjustments on 2019 deferred balance.	\$0.00	1.1	\$0.00
Gehrmann, Kevin	Review tax workpapers for year end (YE) tax audit - tax summary memo	\$0.00	3.8	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/27/2021

Gnanasundram, Abi	Finalizing cost of goods sold testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Document selections for revenue completeness testing	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Garrett Motion Inc. entity tree assessment	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Call with R. Marques, S. Rbiai, A. Gnanasundram and M. Barral (all Deloitte).	\$0.00	0.7	\$0.00
Gnanasundram, Abi	Call with R. Marques (Deloitte), I. Yerena Jr and G. Fajardo (Garrett) for selections on revenue testing	\$0.00	0.5	\$0.00
Gnanasundram, Abi	Call with R. Marques (Deloitte), Leonard Pascu, Andrei Glanger, Leonard Pascu, Martin Jasko (Garrett) for selections on revenue testing	\$0.00	0.4	\$0.00
Grover, Anshu	Update tools/memo and workpapers based on additional support received	\$0.00	3.5	\$0.00
Gschwend, Matthias	Call held with Deloitte China and D. Stephenson, and A. Hakak (all Deloitte) for a file review of work performed by Deloitte China.	\$0.00	0.8	\$0.00
Hakak, Amara	Looked into the variations in general warranty balance year over year, and from 2019 to 2020.	\$0.00	0.5	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on review comments on our testing of factored receivables.	\$0.00	0.4	\$0.00
Hakak, Amara	Follow up and coordination with fair value specialists testing the fair value of long-term debt.	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with D. Stephenson (Deloitte) on the audit procedures performed by Deloitte China over inventory and notes receivables.	\$0.00	0.5	\$0.00
Hakak, Amara	Call held with Deloitte China, and M. Gschwend and D. Stephenson (all Deloitte) for a file review of work performed by Deloitte China.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Hakak, Amara	Call with A. Niculae (Garrett) on the reconciliation of cash balances between SAP and HFM.	\$0.00	0.8	\$0.00
Hakak, Amara	Correspondence with A. Niculae (Garrett) on cash balances and interest expense reconciliation.	\$0.00	1.3	\$0.00
Hakak, Amara	Reviewed our testing over factored receivables.	\$0.00	1.3	\$0.00
Hakak, Amara	Prepared our memo on the oversight procedures performed over Deloitte China.	\$0.00	2.2	\$0.00
Huang, Nicky	Document the change management control for the eRc application.	\$0.00	4.0	\$0.00
Huang, Nicky	Clean notes for the general information technology control workpapers.	\$0.00	2.0	\$0.00
Huang, Nicky	Call with C. Padula (Deloitte) to discuss the testing of password control for the OneSource application.	\$0.00	0.4	\$0.00
K, Priyanka	Documented procedures and risks in the Revenue Work Paper	\$0.00	3.0	\$0.00
K, Priyanka	Formatted and setting up work paper for Unbilled Receivable Testing	\$0.00	2.0	\$0.00
Kay, Jordan	Review completed rollforward procedures for general information technology controls.	\$0.00	1.2	\$0.00
Kay, Jordan	Review available evidence to perform a full test of managements controls over Systems Applications and Products (SAP) governance risk and compliance tool firefighter and segregation of duties processes.	\$0.00	2.2	\$0.00
Kay, Jordan	Document considerations for the use of co-source resources to perform information technology specialist work.	\$0.00	0.4	\$0.00
Kulpanowski, Joanna	Call with K. Hart, K. Ranskin, K. Gehrmann, K. Lewis (Deloitte) to discuss international calculations.	\$0.00	0.6	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/27/2021

Kulpanowski, Joanna	Call with K. Lewis, M. Brejnak, J. Finch, B. Mandic (Deloitte) to discuss testing templates and reconciliation of statutory accounts.	\$0.00	1.5	\$0.00
Kulpanowski, Joanna	December analytic - current.	\$0.00	2.9	\$0.00
Kulpanowski, Joanna	Document current provision.	\$0.00	3.2	\$0.00
Kulpanowski, Joanna	Document current provision.	\$0.00	3.8	\$0.00
Lewis, Kayla	Update deferred workpaper for new support received.	\$0.00	1.7	\$0.00
Lewis, Kayla	Finalize deferreds.	\$0.00	2.2	\$0.00
Lewis, Kayla	Finalize APB 23 memo.	\$0.00	1.3	\$0.00
Lewis, Kayla	Put together audit templates.	\$0.00	1.0	\$0.00
Lewis, Kayla	Prepare deferred analytic for pop A/B/C.	\$0.00	1.0	\$0.00
Lewis, Kayla	Internal DT call	\$0.00	1.5	\$0.00
Lewis, Kayla	Call with DT & Swiss Audit to walk through templates.	\$0.00	1.3	\$0.00
Lnu, Aparajita	Test the operating effectiveness of New User Access control in Systems Applications and Products (SAP).	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 8 - hard close	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 8 - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Review of tax specialist working papers related to Swiss tax rate impact	\$0.00	4.0	\$0.00
Mandic, Boris	Call with G. Nica, S. Wallace, N. Slaton (Garrett) and J. Finch and B. Mandic (Deloitte) to walk through adjustments on 2019 deferred balance.	\$0.00	1.1	\$0.00
Mandic, Boris	Call with J. Kulpanowski, K. Lewis, M. Brejnak, J. Finch, B. Mandic (all Deloitte) to discuss testing templates and reconciliation of statutory accounts.	\$0.00	1.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Marques, Raquel	Call with S. Rbiai, A. Gnanasundram and M. Barral (all Deloitte).	\$0.00	0.7	\$0.00
Marques, Raquel	Call with A. Gnanasundram (Deloitte), Leonard Pascu, Andrei Glangher, Martin Jasko, (Garrett) for selections on revenue testing	\$0.00	0.4	\$0.00
Marques, Raquel	Call with A. Gnanasundram (Deloitte), I. Yerena Jr and G. Fajardo (Garrett) for selections on revenue testing	\$0.00	0.5	\$0.00
Marques, Raquel	Prepare list of working papers ready for Partner review	\$0.00	2.3	\$0.00
Marques, Raquel	Review of request list tracker with all requests outstanding from client	\$0.00	1.5	\$0.00
Marques, Raquel	Review of VAT receivables calculation files received from client and follow-up on differences	\$0.00	1.4	\$0.00
Marques, Raquel	Prepare list of working papers ready for Engagement Quality Control Reviewer to review	\$0.00	1.9	\$0.00
Mueller, Roland	10K audit file review	\$0.00	1.0	\$0.00
Ng, Marco	Review of audit opinions and other letters	\$0.00	0.5	\$0.00
Padula, Cari	Test password control for the OneSource application.	\$0.00	1.1	\$0.00
Padula, Cari	Test for Systems Applications and Products (SAP) segregation of duties control.	\$0.00	3.0	\$0.00
Padula, Cari	Test password control for the OneSource application.	\$0.00	2.0	\$0.00
Padula, Cari	Call with N. Huang and C. Padula (Deloitte) to discuss the testing of password control for the OneSource application.	\$0.00	0.4	\$0.00
Palmer, Max	Complete competence and authority evaluation to completion.	\$0.00	1.5	\$0.00
Palmer, Max	Complete competence and objectivity evaluation workpaper.	\$0.00	1.5	\$0.00
Paquier, Celine	Cleared some review notes on several working papers.	\$0.00	1.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Paquier, Celine	Continued to perform the test of debt.	\$0.00	3.4	\$0.00
Paquier, Celine	Continued to perform the testing of cash.	\$0.00	3.6	\$0.00
Pothoulakis, Tony	Reviewed pension specialists work performed over Garrett's Switzerland plan.	\$0.00	1.2	\$0.00
Pothoulakis, Tony	Reviewed pension specialists work performed over Garrett's Ireland plan.	\$0.00	1.1	\$0.00
Prajapati, Vimal	Create an excel file of a list of the workpapers, who prepared those, and who performed 1st review, and 2nd review of those workpapers to track our workstream for M. Brejnak (Deloitte).	\$0.00	0.5	\$0.00
Prajapati, Vimal	Create an excel file with a list of workpaper name and workpaper number for J. Kulpanoski (Deloitte).	\$0.00	0.5	\$0.00
Queiroz, Marcela	Review AC Report 2020 first draft	\$0.00	2.5	\$0.00
Rankins, Kristen	Review international statement of testing for audit.	\$0.00	0.2	\$0.00
Rbiai, Sofian	Walkthrough call with S. Butters, B. Manda (all GTX) and T. Pothoulakis (Deloitte) regarding pension control documentation.	\$0.00	0.8	\$0.00
Rbiai, Sofian	Call with R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Rbiai, Sofian	Performing journal entry approvals outside UI5 operating effectiveness testing	\$0.00	2.4	\$0.00
Rbiai, Sofian	Finalizing review of pension plan assumptions control documentation	\$0.00	3.6	\$0.00
Rbiai, Sofian	Updating pension data census testing for Ireland	\$0.00	4.0	\$0.00
Sengar, Deepak	Prepare workpaper IT.1002.06 SAP.23.	\$0.00	3.2	\$0.00
Serviable, Ambre	Tax review: new financial statements	\$0.00	0.2	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Shelley, Patrick	Call with J. Burt (Deloitte) to discuss mitigation of control deficiencies related to fixed asset cycle.	\$0.00	1.0	\$0.00
Venkata Naveen, Naveen	Update the 'Information Provide by Entity' and address review comments from C. Loomis (Deloitte) for auto control R2R_009 (journal entry Segregation of Duties check).	\$0.00	4.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.0	\$0.00
01/28/2021				
Barral Guixa, Mariona	Started clearing all the review notes for journal entries tests	\$0.00	3.5	\$0.00
Barral Guixa, Mariona	Worked on the upfront customer payment analysis	\$0.00	4.0	\$0.00
Barral Guixa, Mariona	Call with R. Tita and E. Barcar (both Garrett) and A. Hakak (Deloitte) on the cash flow statement	\$0.00	0.8	\$0.00
Barral Guixa, Mariona	Cal with A. Hakak (Deloitte) to discuss about cash flow and legal matters	\$0.00	0.8	\$0.00
Barral Guixa, Mariona	Worked in the legal in-house letter for the year ended 2020	\$0.00	2.0	\$0.00
Barral Guixa, Mariona	Attended a call with R. Tita (Garrett) in order to clarify the accounts payable extraction	\$0.00	0.5	\$0.00
Barral Guixa, Mariona	Documented the calls I had with R. Tita today (Garrett) in our analysis	\$0.00	0.5	\$0.00
Brejnak, Magda	Update US payable.	\$0.00	0.7	\$0.00
Brejnak, Magda	Update multiple Korea payable tickmarks to show testing in LC.	\$0.00	1.2	\$0.00
Brejnak, Magda	Update multiple Mexico payable tickmarks to show testing in LC.	\$0.00	1.9	\$0.00
Brejnak, Magda	Update multiple Shanghai payable tickmarks to show testing in LC.	\$0.00	1.3	\$0.00
Brejnak, Magda	Update multiple Wuhan payable tickmarks to show testing in LC.	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Brejnak, Magda	Update valuation analysis (VA) workpaper.	\$0.00	2.3	\$0.00
Brejnak, Magda	Update consolidated payable workpaper.	\$0.00	0.4	\$0.00
Brejnak, Magda	Update multiple India payable tickmarks to show testing in LC.	\$0.00	1.1	\$0.00
Burt, Jeff	Review entity level controls related to ethics monitoring.	\$0.00	2.3	\$0.00
Burt, Jeff	Review operating effectiveness testing for sales and accrual controls.	\$0.00	2.2	\$0.00
Burt, Jeff	Update control plan for year-end testing and remaining procedures.	\$0.00	1.5	\$0.00
Burt, Jeff	Document service auditor review reports for payroll and tax service providers.	\$0.00	1.4	\$0.00
Burt, Jeff	Review substantive testing for intercompany reconciliation balances.	\$0.00	1.1	\$0.00
Burt, Jeff	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Marques and R. Frames (all Deloitte) to discuss audit progress, outstanding requests and timing of remaining work to be performed.	\$0.00	0.9	\$0.00
Chai, Sylvia	Review of audit report for sox and financial statements (follow up on wording on explanatory paragraph and EOM) and review revised ACP	\$0.00	1.0	\$0.00
Chen, Margaret	Document the service auditor report control testing for the Thomson Reuters data center hosting application.	\$0.00	1.2	\$0.00
Chen, Margaret	Document the service auditor report control testing for the Thomson Reuters OneSource application.	\$0.00	1.1	\$0.00
Chen, Margaret	Document the service auditor report control testing for the global shares application.	\$0.00	0.8	\$0.00
Finch, Jennifer	Review of the deferred tax testing/analysis of the dWW templates	\$0.00	2.8	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Finch, Jennifer	Call with H. Quagliana, K. Gehrmann, J. Finch, J. Kulpanowski, K. Lewis, and B. Mandic (all Deloitte) to discuss current status of audit and open items for year-end testing.	\$0.00	0.5	\$0.00
Frames, Robert	Perform Cash and Cash Equivalents Testing	\$0.00	1.0	\$0.00
Frames, Robert	Call with K. Venkateswaran, P. K. D. Stephenson, T. Pothoulakis (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Frames, Robert	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Marques and J. Burt (all Deloitte) to discuss audit progress, outstanding requests and timing of remaining work to be performed.	\$0.00	0.9	\$0.00
Frames, Robert	Pricing Accrual Documentation	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Review tax workpapers for year end (YE) tax audit - tax summary memo	\$0.00	3.7	\$0.00
Gnanasundram, Abi	Debrief call with R. Marques (Deloitte) on progress of revenue completeness testing and next steps	\$0.00	0.3	\$0.00
Gnanasundram, Abi	Attend a call with R. Marques (Deloitte) for Mexicali selections on revenue completeness testing	\$0.00	0.2	\$0.00
Gschwend, Matthias	Review of working paper 29202 Deloitte China oversight memo	\$0.00	0.3	\$0.00
Gschwend, Matthias	Review of working papers 92221-24, component submittals Deloitte Romania	\$0.00	0.4	\$0.00
Gschwend, Matthias	Review working papers 305001.-2, audit reports on financial statements and internal controls	\$0.00	0.6	\$0.00
Gschwend, Matthias	Review working papers 30604-30606, draft consent, NYSE letter, and independence letter.	\$0.00	0.8	\$0.00

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Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/28/2021

Hakak, Amara	Call with D. Stephenson, T. Pothoulakis, R. Marques, R. Frames and J. Burt (all Deloitte) to discuss audit progress, outstanding requests and timing of remaining work to be performed.	\$0.00	0.9	\$0.00
Hakak, Amara	Completed review of our testing of factored receivables.	\$0.00	1.2	\$0.00
Hakak, Amara	Completed review of our testing of warranties.	\$0.00	0.8	\$0.00
Hakak, Amara	Call with R. Tita and E. Barcar (both Garrett) and M. Barral Guixa (Deloitte) on the cash flow statement.	\$0.00	1.0	\$0.00
Hakak, Amara	Bi-weekly audit alignment call with R. James, L. Pascu, L. Platon, S. Reagan, S. Wallace (all Garrett), and K. Gehrmann, J. Kulpanowski, J. Burt, and D. Stephenson (all Deloitte) to go over the status of the audit and pending issues.	\$0.00	1.0	\$0.00
Hakak, Amara	Call with M. Guixa (Deloitte) on our testing of the cash flow and legal reserves.	\$0.00	0.8	\$0.00
Hakak, Amara	Call with C. Paquier and M. Barral (Deloitte) on our testing of debt.	\$0.00	0.8	\$0.00
Hakak, Amara	Reviewed our memo on management's integrity and compliance process.	\$0.00	0.5	\$0.00
Hakak, Amara	Reviewed the legal letters received and the in-house legal letter template drafted.	\$0.00	0.5	\$0.00
Hakak, Amara	Cleared review comments from partner review on our memo on oversight over Deloitte China.	\$0.00	0.3	\$0.00
Hakak, Amara	Call with R. Ulrich (Deloitte) on our testing of factoring.	\$0.00	0.3	\$0.00
Hakak, Amara	Assisted B. Mandic (Deloitte) with his questions on long-term debt as a part of his tax review.	\$0.00	0.3	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Hermann, Amelie	Create a summary report of all open review notes and allocated them all to correct members of audit team.	\$0.00	4.0	\$0.00
Huang, Nicky	Clean notes for the general information technology control workpapers.	\$0.00	4.0	\$0.00
Huang, Nicky	Clean notes for the general information technology control workpapers.	\$0.00	1.0	\$0.00
Huang, Nicky	Call with M. Palmer (Deloitte) to discuss the testing of privileged access control for the eRecon application.	\$0.00	0.5	\$0.00
K, Priyanka	Documented Samples for unbilled receivable testing.	\$0.00	2.0	\$0.00
K, Priyanka	Documented procedures and risks in the December Revenue Work Paper	\$0.00	2.0	\$0.00
K, Priyanka	Call with K. Venkateswaran, D. Stephenson, T. Pothoulakis and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
Kay, Jordan	Inspect follow-up evidence provided over the Systems Applications and Products (SAP) governance risk and report firefighter logs provided by management.	\$0.00	1.0	\$0.00
Kay, Jordan	Review completed service auditor report review memos documented by the engagement team.	\$0.00	2.0	\$0.00
Kay, Jordan	Address internal review quality assurance comments from the Deloitte Switzerland team.	\$0.00	1.7	\$0.00
Kong, Christoph	Wrap up and write down questions for US team	\$0.00	3.0	\$0.00
Kong, Christoph	Reviewing Infrastructure and Tools working papers	\$0.00	2.0	\$0.00
Kong, Christoph	Reviewing Automated Controls working papers	\$0.00	2.0	\$0.00
Kong, Christoph	Reviewing the Garret motion IT working paper SAP	\$0.00	2.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Kulpanowski, Joanna	Document valuation allowance (VA) guided risk assessment (GRA) template.	\$0.00	3.2	\$0.00
Kulpanowski, Joanna	Call with K. Lewis, K. Gehrmann, J. Finch, B. Mandic (Deloitte) to discuss status.	\$0.00	1.0	\$0.00
Kulpanowski, Joanna	Additional testing subsequent to December 2020 schedules.	\$0.00	3.9	\$0.00
Kulpanowski, Joanna	Internal meeting to discuss open items/issues with K. Gehrmann and K. Lewis (Deloitte).	\$0.00	2.3	\$0.00
Levy, Alissa	Provide pension consultation regarding the Garrett Motion US Retirement Plan to T. Pothoulakis (Deloitte).	\$0.00	2.0	\$0.00
Lewis, Kayla	Prepare Audit templates.	\$0.00	0.7	\$0.00
Lewis, Kayla	Internal call with DT & Swiss audit team.	\$0.00	0.5	\$0.00
Lewis, Kayla	Internal DT calls.	\$0.00	2.0	\$0.00
Lewis, Kayla	Clear comments on deferred workpapers.	\$0.00	2.5	\$0.00
Lewis, Kayla	Deferred analytics for pop a/b/c.	\$0.00	3.8	\$0.00
Lnu, Aparajita	Document operating effectiveness of the new user access control in Systems Applications and Products (SAP) system.	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing control testing working paper related to SOX control Tax 8- year end	\$0.00	1.0	\$0.00
Mandic, Boris	Call with A. Serviabile, L. Pasquier, and B. Mandic (all Deloitte) to discuss updates over year-end Switzerland tax provision file.	\$0.00	0.2	\$0.00
Mandic, Boris	Call with H. Quagliana, K. Gehrmann, J. Finch, J. Kulpanowski, K. Lewis, and B. Mandic (all Deloitte) to discuss current status of audit and open items for year-end testing.	\$0.00	0.5	\$0.00
Mandic, Boris	Check of independence and learning requirements for tax specialists for current year engagement.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 4 - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting control testing working paper related to SOX control Tax 4a_IUC - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Updating testing of deferred tax - population B with the new information provided	\$0.00	4.0	\$0.00
Marques, Raquel	Update the supplement to the Audit Summary Memorandum to address independence considerations	\$0.00	1.9	\$0.00
Marques, Raquel	Perform the testing on Garrett's compliance with PCAOB accounting support fee by validating invoices received and payments made during the year	\$0.00	2.2	\$0.00
Marques, Raquel	Debrief call with A. Gnanasundram (Deloitte) on progress of revenue completeness testing and next steps	\$0.00	0.3	\$0.00
Marques, Raquel	Call with M. Queiroz (Deloitte) to discuss comments raised as a result of review performed on drafted opinion on Financial Statements and Internal Control over Financial Reporting opinions, and drafted Independence and NYSE letters	\$0.00	0.6	\$0.00
Marques, Raquel	Call with D. Stephenson, T. Pothoulakis, A. Hakak, R. Frames and J. Burt (all Deloitte) to discuss audit progress, outstanding requests and timing of remaining work to be performed.	\$0.00	0.9	\$0.00
Marques, Raquel	Call with A. Gnanasundram (Deloitte) for Mexicali selections on revenue completeness testing	\$0.00	0.2	\$0.00
Mueller, Roland	10K audit file review	\$0.00	2.0	\$0.00
Palmer, Max	Call with N. Huang and M. Palmer (Deloitte) to discuss the testing of privileged access control for the eRecon application.	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Paquier, Celine	Performing the testing of intercompany eliminations.	\$0.00	2.6	\$0.00
Paquier, Celine	Finalized and cleared the review notes on control related to the Manual journal entry approval.	\$0.00	2.7	\$0.00
Paquier, Celine	Tied- out note 1 of the 10K, 2020	\$0.00	1.1	\$0.00
Paquier, Celine	Tied-out note 2 of the 10K, 2020	\$0.00	0.9	\$0.00
Paquier, Celine	Tied-out note 3 of the 10K, 2020	\$0.00	0.9	\$0.00
Pasquier, Lea	Call with A. Serviable, L. Pasquier, and B. Mandic (all Deloitte) to discuss updates over year-end Switzerland tax provision file.	\$0.00	0.2	\$0.00
Pothoulakis, Tony	Reviewed pension specialists work performed over Garrett's Switzerland plan.	\$0.00	1.0	\$0.00
Pothoulakis, Tony	Call with Jean-Paul Jossi (AXA) to discuss pension plan asset support provided to Deloitte audit team.	\$0.00	0.6	\$0.00
Potts, John	Review US pension plan disclosure report.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Complete work discussed in meeting with M. Brejnak (Deloitte) about payables, apply updates to workpapers.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Fix footnote tie outs for J. Kulpanowski (Deloitte) by editing previous formula which was wrong to new correct formula	\$0.00	1.0	\$0.00
Prajapati, Vimal	Call with M. Brejnak (Deloitte) going over the work required of me for updating payables workpaper.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Call to explain of footnote tie outs to J. Kulpanowski (Deloitte).	\$0.00	0.5	\$0.00
Prajapati, Vimal	Update tickmark for M. Brejnak (Deloitte) for payables workpapers.	\$0.00	1.0	\$0.00
Quagliana, Harry	Review footnote disclosure in 10k to 10k footnote tie out workpaper	\$0.00	0.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Queiroz, Marcela	Call with R. Marques (Deloitte) to discuss comments raised as a result of review performed on drafted opinion on Financial Statements and Internal Control over Financial Reporting opinions, and drafted Independence and NYSE letters	\$0.00	0.6	\$0.00
Rbiai, Sofian	Updating US data census testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Updating Switzerland data census testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing pension JE tie out testing	\$0.00	2.7	\$0.00
Rbiai, Sofian	Call with T. Pothoulakis (Deloitte) regarding pension asset testing	\$0.00	0.5	\$0.00
Serviable, Ambre	Call with A. Serviable, L. Pasquier, and B. Mandic (all Deloitte) to discuss updates over year-end Switzerland tax provision file.	\$0.00	0.2	\$0.00
Shelley, Patrick	Meeting with T. Pothoulakis (Deloitte) to discuss and assess Garrett's internal controls in place surrounding pension plan assets.	\$0.00	0.5	\$0.00
Venkata Naveen, Naveen	Address review comments including information provided by entity procedures (IPE) from C. Loomis (Deloitte) for auto control payment blocks.	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Call with P. K, D. Stephenson, T. Pothoulakis and R. Frames (Deloitte) to finalize Audit Delivery Timeline and outstanding requests	\$0.00	0.6	\$0.00
01/29/2021				
Barkman, Lou	Call with J. Kay and C. Loomis (Deloitte) to discuss the internal quality assurance review process timing for the information technology specialist work performed.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Barral Guixa, Mariona	Joined a Garrett's Touchpoint call with S, Stephenson, A. Hakak, R. Marques, S. Rbiai, A. Gnanasundram and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Barral Guixa, Mariona	Cleared review notes from my analysis	\$0.00	1.5	\$0.00
Barral Guixa, Mariona	Attended a call with C. Paquier (Deloitte) regarding debt testing for year end	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Completed the risk assessment template for those tests I perform	\$0.00	1.0	\$0.00
Barral Guixa, Mariona	Worked on capital expenditure calculation	\$0.00	4.0	\$0.00
Barral Guixa, Mariona	Analyzed the samples selected for upfront customer payments' analysis	\$0.00	3.5	\$0.00
Brejnak, Magda	Work on payable footnote tie out.	\$0.00	3.5	\$0.00
Brejnak, Magda	Update Shanghai payable.	\$0.00	0.5	\$0.00
Brejnak, Magda	Work on Garrett memo.	\$0.00	2.0	\$0.00
Burt, Jeff	Review and update the operating effectiveness testing for top side journal entries.	\$0.00	3.4	\$0.00
Burt, Jeff	Review the operating effectiveness testing for inventory and revenue controls.	\$0.00	1.3	\$0.00
Burt, Jeff	Review design testing for controls over consignment inventory.	\$0.00	1.3	\$0.00
Burt, Jeff	Call with S. Pan, D. Nitu-Crudu, S. Meng, and C. Xu (all Garrett) to discuss and walkthrough the sales accrual process and control in China.	\$0.00	1.1	\$0.00
Burt, Jeff	Call with D. Nitu-Crudu and M. Ionescu (both Garrett) to walkthrough and discuss mitigating controls for the fixed asset cycle.	\$0.00	0.9	\$0.00
Chen, Margaret	Document the segregation of duties control testing for the governance, risk, and compliance application.	\$0.00	0.8	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Chen, Margaret	Document the service auditor report control testing for the Microsoft Azure application.	\$0.00	1.3	\$0.00
Chen, Margaret	Document the firefighter control testing for the governance, risk, and compliance application.	\$0.00	2.9	\$0.00
Chen, Margaret	Document the firefighter control testing for the governance, risk, and compliance application.	\$0.00	0.8	\$0.00
Chen, Margaret	Call with J. Kay (Deloitte) to discuss the testing approach over the governance risk and compliance Systems Applications and Products (SAP) tool firefighter process.	\$0.00	1.0	\$0.00
Chen, Margaret	Call with J. Kay (Deloitte), J. Tlusty, A. Krishnamoorthy, E. Basoc, and A. Thameemul (Garrett) to discuss managements review control over Firefighter account approvals for instances where the workflow was not generated.	\$0.00	0.9	\$0.00
Finch, Jennifer	Consideration of control impact for tax differences	\$0.00	1.7	\$0.00
Finch, Jennifer	Aggregation of differences identified and evaluation of approach	\$0.00	1.4	\$0.00
Finch, Jennifer	Consideration of control impact for tax differences	\$0.00	1.7	\$0.00
Finch, Jennifer	Tracking and evaluation of notes from GFLP and updates.	\$0.00	1.3	\$0.00
Frames, Robert	Managing Deloitte India and Deloitte Switzerland outstanding audit requests	\$0.00	2.0	\$0.00
Gehrmann, Kevin	Review tax workpapers for year end (YE) tax audit - tax summary memo	\$0.00	3.9	\$0.00
Gnanasundram, Abi	Attend a call with A. Marques (Deloitte), R. Milia, M. Jasko and A. Glangher (Client) for Bucharest selections on revenue completeness testing. Selections on revenue completeness testing.	\$0.00	0.8	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/29/2021

Gnanasundram, Abi	Send follow-up emails on pending items on the tie-out of the 10-k form	\$0.00	1.0	\$0.00
Gnanasundram, Abi	Assist on 10k form tie out work	\$0.00	1.0	\$0.00
Gschwend, Matthias	Review of Deloitte Audit Committee communication.	\$0.00	0.7	\$0.00
Hakak, Amara	Discussion with M. Aldea (Garrett) on cash balances as of 12/31.	\$0.00	0.3	\$0.00
Hakak, Amara	Coordination with tax specialists on their review of the 10K.	\$0.00	0.3	\$0.00
Hakak, Amara	Updated audit procedures for Deloitte China's work.	\$0.00	0.3	\$0.00
Hakak, Amara	Review of management's calculation of interest expense on the credit facility.	\$0.00	0.5	\$0.00
Hakak, Amara	Correspondence with K. Van Himbeeck and R. James (both Garrett) on legal reserves and environmental liabilities matters.	\$0.00	0.5	\$0.00
Hakak, Amara	Discussion with S. Rbiai (Deloitte) on testing of payroll accruals.	\$0.00	0.4	\$0.00
Hakak, Amara	Confirmation coordination and follow up.	\$0.00	0.4	\$0.00
Hakak, Amara	Call with D, Stephenson, R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte) on audit status and pending queries.	\$0.00	0.6	\$0.00
Hakak, Amara	Reviewed our considerations on legal matters tested.	\$0.00	1.0	\$0.00
Hakak, Amara	Reviewed management's operating effectiveness documentation on Audit Board.	\$0.00	1.2	\$0.00
Hakak, Amara	Reviewed our testing of payroll expenses.	\$0.00	1.2	\$0.00
Hakak, Amara	Updated the Audit Committee slides based on comments received from internal reviewers.	\$0.00	1.2	\$0.00
Hakak, Amara	Reviewed our testing of current expected credit losses.	\$0.00	1.1	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Hart, Chris	BTS IRC section 986(C), determination of foreign taxes and foreign corporation's earnings and profits, question related to differences from 2019 to 2020.	\$0.00	0.2	\$0.00
Huang, Nicky	Clean notes for the general information technology control workpapers.	\$0.00	4.0	\$0.00
Huang, Nicky	Call with J. Kay (Deloitte) to discuss questions around notes for general information technology controls.	\$0.00	0.5	\$0.00
Huang, Nicky	Document the user access review control for the Ivalua application.	\$0.00	1.5	\$0.00
K, Priyanka	Cleared Review Notes in Property, Plant and Equipment work paper, Asset Under Construction and Depreciation Work paper	\$0.00	3.0	\$0.00
Kay, Jordan	Review service auditor report memos completed by the information technology specialist.	\$0.00	2.9	\$0.00
Kay, Jordan	Call with L. Barkman and C. Loomis (Deloitte) to discuss the internal quality assurance review process timing for the information technology specialist work performed.	\$0.00	0.5	\$0.00
Kay, Jordan	Call with M. Chen (Deloitte) to discuss the testing approach over the governance risk and compliance SAP tool Firefighter process.	\$0.00	1.0	\$0.00
Kay, Jordan	Call with M. Chen (Deloitte), J. Tlusty, A. Krishnamoorthy, E. Basoc, and A. Thameemul (Garrett) to discuss managements review control over Firefighter account approvals for instances where the workflow was not generated.	\$0.00	0.9	\$0.00
Kay, Jordan	Call with N. Huang (Deloitte) to discuss questions around notes for general information technology controls.	\$0.00	0.5	\$0.00
Kay, Jordan	Review additional rollforward controls where Deloitte performed procedures beyond inquiry.	\$0.00	2.1	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Kulpanowski, Joanna	Finalize payable selection documentation.	\$0.00	2.9	\$0.00
Kulpanowski, Joanna	Call with K. Lewis (Deloitte) and N. Slaton (Garrett) to discuss 986c.	\$0.00	5.0	\$0.00
Kulpanowski, Joanna	Clear review comments on payable/current provision.	\$0.00	2.9	\$0.00
Kulpanowski, Joanna	Clear review comments on payable/current provision.	\$0.00	3.9	\$0.00
Lemelin, Doug	Document management's mitigating control over activity performed by DDIC (system user id in SAP) account in the production environment.	\$0.00	2.0	\$0.00
Lewis, Kayla	Document IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, FX gain/loss deferred tax balances as of the November/December close.	\$0.00	4.0	\$0.00
Lewis, Kayla	Document deferreds analytic and sampling workpaper.	\$0.00	2.0	\$0.00
Lewis, Kayla	Review updated IRC Section 986c, determination of foreign taxes and foreign corporation's earnings and profits, FX gain loss deferred tax calculation.	\$0.00	0.7	\$0.00
Lewis, Kayla	Call with J. Kulpanowski (Deloitte) to discuss open items/issues on tax items.	\$0.00	0.5	\$0.00
Lewis, Kayla	Call with N. Slaton (GTX) regarding IRC section 986c, determination of foreign taxes and foreign corporation's earnings and profits, issues.	\$0.00	0.3	\$0.00
Lnu, Aparajita	Oracle HRMS Job monitoring control - test the design.	\$0.00	3.5	\$0.00
Loomis, Colin	Review general information technology (IT) control work paper.	\$0.00	2.0	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

01/29/2021

Loomis, Colin	Call with L. Barkman (Deloitte) to discuss the internal quality assurance review process timing for the information technology specialist work performed.	\$0.00	0.5	\$0.00
Mandic, Boris	Finalizing control testing working paper related to SOX control Tax 4 - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing control testing working paper related to SOX control Tax 4a_IUC - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Finalizing control testing working paper related to SOX control Tax 8 - year end	\$0.00	4.0	\$0.00
Mandic, Boris	Update of risk assessment and swiss tax impact memo	\$0.00	4.0	\$0.00
Mandic, Boris	Drafting sampling memo related to testing of income tax for year-end	\$0.00	2.0	\$0.00
Marques, Raquel	Attend a call with A. Gnanasundram (Deloitte), R. Milia, M. Jasko and A. Glangher (Client) for Bucharest selections on revenue completeness testing	\$0.00	0.8	\$0.00
Marques, Raquel	Draft e-mail to follow-up on delivery notes sampling approach with Bucharest	\$0.00	0.9	\$0.00
Marques, Raquel	Follow-up with Garrett on VAT receivables detail as of December 31, 2020	\$0.00	0.8	\$0.00
Marques, Raquel	Call with S. Stephenson, A. Hakak, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Marques, Raquel	Clear review notes and address comments related to consultation submitted	\$0.00	1.3	\$0.00
Marques, Raquel	Review of upfront costumer pricing sampling approach as of December 31, 2020	\$0.00	1.5	\$0.00
Marques, Raquel	Update of consultation tracker for December 31, 2020 with all consultation applicable	\$0.00	2.8	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Mueller, Roland	10k file review; risk memos, assessments	\$0.00	2.0	\$0.00
Padula, Cari	Complete the testing for the general control for the application Salesforce - changes to application for roll forward.	\$0.00	1.5	\$0.00
Padula, Cari	Gather and obtain evidence needed to test general control for the application Salesforce - changes to application for roll forward.	\$0.00	1.0	\$0.00
Padula, Cari	Test general control for the application Salesforce - changes to application for roll forward.	\$0.00	3.0	\$0.00
Padula, Cari	Test the general control for the application Sales Force - changes to application for roll forward.	\$0.00	1.5	\$0.00
Padula, Cari	Test the general control for the application Salesforce - changes to application for roll forward.	\$0.00	2.0	\$0.00
Paquier, Celine	Call with S, Stephenson, A. Hakak, R. Marques, S. Rbiai, A. Gnanasundram and M. Barral (all Deloitte).	\$0.00	0.6	\$0.00
Paquier, Celine	Followed up with a bank in order to obtain a reconfirmation.	\$0.00	0.3	\$0.00
Paquier, Celine	Call with M. Barral (Deloitte) regarding debt testing for year end.	\$0.00	1.0	\$0.00
Paquier, Celine	Checked that all the are the risk assessment in the testings, the risk assessment and in the Engagement file system are the same.	\$0.00	1.5	\$0.00
Paquier, Celine	Continued to perform the tie out of 10K report.	\$0.00	1.8	\$0.00
Paquier, Celine	Performed a part of the tie out of the 10K report.	\$0.00	3.0	\$0.00
Pothoulakis, Tony	Reviewed updated annual report provided by Company and added internal reviewer comments.	\$0.00	1.2	\$0.00
Pothoulakis, Tony	Finalized internal control working papers related to pension.	\$0.00	2.5	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Prajapati, Vimal	Transfer GMI footnote summary to workpaper.	\$0.00	3.0	\$0.00
Quagliana, Harry	Sign off on final workpapers including return to provision, current provision and deferred provision. This includes call with K. Gehrman (Deloitte) to discuss questions and confirm open points. Review, edit and sign off on the income tax provision memo	\$0.00	5.4	\$0.00
Rankins, Kristen	Review 986c calculation and call.	\$0.00	0.4	\$0.00
Rbiai, Sofian	Call with S. Stephenson, A. Hakak, R. Marques, S. Rbiai, A. Gnanasundram, M. Barral and C. Paquier (all Deloitte).	\$0.00	0.6	\$0.00
Rbiai, Sofian	Finalizing pension booking in financial statement control documentation	\$0.00	3.2	\$0.00
Rbiai, Sofian	Performing Segregation of duty controls and monitoring control documentation	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing inventory reserves at global level control documentation	\$0.00	4.0	\$0.00
Shelley, Patrick	Review of updated indemnification accounting memorandum	\$0.00	1.0	\$0.00
Venkata Naveen, Naveen	Address review comments including information provided by entity procedures (IPE) from C. Loomis (Deloitte) for auto control (eRecon application - balance sheet account reconciliations).	\$0.00	3.0	\$0.00
Venkateswaran, Karthik	Review and documentation of the supports received for Revenue Credits from the client	\$0.00	3.0	\$0.00
01/30/2021				
Barral Guixa, Mariona	Cleared review notes from journal entries testing for q4 tickmarks	\$0.00	3.5	\$0.00
Barral Guixa, Mariona	Cleared review notes from general ledger statistics for Q4	\$0.00	3.0	\$0.00
Barral Guixa, Mariona	Cleared review notes from upfront customer pricing testing	\$0.00	1.5	\$0.00
Brejnak, Magda	Work on payable footnote.	\$0.00	2.0	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2021				
Brejnak, Magda	Work on deferred footnote.	\$0.00	2.5	\$0.00
Brejnak, Magda	Work on ETR footnote.	\$0.00	3.5	\$0.00
Brejnak, Magda	Team meeting to discuss footnote tie out.	\$0.00	0.5	\$0.00
Burt, Jeff	Document control over user access review over journal entry posting tool.	\$0.00	2.1	\$0.00
Frames, Robert	Derivative Testing Documentation	\$0.00	3.2	\$0.00
Frames, Robert	Excess and Obsolete Inventory Control Review	\$0.00	1.0	\$0.00
Gehrmann, Kevin	Review tax workpapers for year end (YE) tax audit - transfer pricing testing	\$0.00	3.9	\$0.00
Gnanasundram, Abi	Clear open review notes	\$0.00	2.0	\$0.00
Gnanasundram, Abi	Complete entity level controls	\$0.00	3.0	\$0.00
Kay, Jordan	Review completed rollforward procedures for general information technology controls.	\$0.00	3.2	\$0.00
Kulpanowski, Joanna	Tie out uncertain tax provision.	\$0.00	2.5	\$0.00
Kulpanowski, Joanna	Tie out deferred footnote.	\$0.00	3.2	\$0.00
Lewis, Kayla	Call with K. Gehrmann, J. Kulpanowski, M. Brejnak and V. Prajapati (Deloitte) to discuss status of tax testing.	\$0.00	1.0	\$0.00
Lewis, Kayla	Prepare and update substantive procedure audit templates.	\$0.00	1.0	\$0.00
Lewis, Kayla	Document transfer pricing memo.	\$0.00	0.8	\$0.00
Pothoulakis, Tony	Addressed comments raised by Deloitte internal specialists over the Company's draft annual report.	\$0.00	2.7	\$0.00
Pothoulakis, Tony	Addressed comments raised by internal review team over audit procedures performed over Revenue.	\$0.00	1.3	\$0.00
Prajapati, Vimal	Add comments to current year 10k tie out.	\$0.00	1.0	\$0.00
Prajapati, Vimal	Update to 2020 10k tie out.	\$0.00	0.5	\$0.00
Prajapati, Vimal	Updates income tax payments (refunds) workpaper.	\$0.00	1.0	\$0.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2021				
Prajapati, Vimal	Meeting with K. Gehrmann, K. Lewis, J. Kulpanowski, and M. Brejnak (Deloitte) about the progress of the engagement, a brief discussion on work that needs to be done and work we have completed.	\$0.00	0.5	\$0.00
Rbiai, Sofian	Assessing pension control documentation over US asset testing	\$0.00	4.0	\$0.00
Rbiai, Sofian	Performing control documentation over current expected losses rate calculation	\$0.00	4.0	\$0.00
01/31/2021				
Gehrmann, Kevin	Review tax workpapers for year end (YE) tax audit - transfer pricing testing	\$0.00	3.0	\$0.00
Subtotal for Financial Statement Audit and Related Services:			3,746.6	\$531,645.06

Out of Scope Audit Services

01/04/2021				
Burt, Jeff	Prepare preliminary indemnity obligation testing and procedures plan due to changes resulting from Chapter 11.	\$490.00	2.3	\$1,127.00
Burt, Jeff	Weekly call with M. Gschwend and D. Stephenson (both Deloitte) to discuss audit status, updates to chapter 11 progress and indemnity obligation testing plan.	\$490.00	1.0	\$490.00
Gschwend, Matthias	Review of working paper 11101 engagement risk assessment (final)	\$860.00	0.8	\$688.00
Gschwend, Matthias	Weekly call with D. Stephenson and J. Burt (both Deloitte) to discuss audit status, updates to chapter 11 progress and indemnity obligation testing plan	\$860.00	1.0	\$860.00
Marques, Raquel	Review of documentation received from client on Asbestos liability	\$370.00	2.1	\$777.00
Ng, Marco	Reviewing DIP memo and related researches	\$600.00	0.5	\$300.00

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/04/2021				
Stephenson, Dan	Weekly call with M. Gschwend, and J. Burt (both Deloitte) to discuss audit status, updates to chapter 11 progress and indemnity obligation testing plan.	\$600.00	1.0	\$600.00
Stephenson, Dan	Review accounting methodology/updates to indemnification accounting.	\$600.00	0.7	\$420.00
01/05/2021				
Ng, Marco	Review DIP memo and research on Trouble Debt Restructuring	\$600.00	1.0	\$600.00
Pothoulakis, Tony	Reviewed testing performed over data utilized in audit team's chapter 11 risk assessment.	\$490.00	2.0	\$980.00
Stephenson, Dan	Review accounting treatment DIP memo	\$600.00	0.8	\$480.00
01/06/2021				
Marques, Raquel	Search and review of PCAOB and DT guidance on drafting Audit opinion on Financial Statements and Internal Control over Financial Reporting, and requirements of Going concern and Bankruptcy Emphasis of Matter	\$370.00	2.8	\$1,036.00
Ng, Marco	Review DIP memo and research on Trouble Debt Restructuring	\$600.00	0.5	\$300.00
Stephenson, Dan	Review of NRV testing as of interim.	\$600.00	0.7	\$420.00
01/07/2021				
Pothoulakis, Tony	Addressed comments raised by UK reviewers related to embedded DIP derivatives.	\$490.00	1.2	\$588.00
Stephenson, Dan	Review latest Ch. 11 dockets	\$600.00	0.7	\$420.00
01/08/2021				
Burt, Jeff	Call with S. Chai, M. Ng, M. Queiroz, M. Gschwend, P Shelley and D. Stephenson (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$490.00	0.6	\$294.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2021				
Burt, Jeff	Call with R. James, S. Butters, L. Pascu (all Garrett), M. Gschwend, P. Shelley and D. Stephenson (all Deloitte) to discuss status of Garrett closing process and indemnity obligation progression.	\$490.00	0.5	\$245.00
Chai, Sylvia	Call with M. Ng, M. Queiroz, M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$860.00	0.6	\$516.00
Gschwend, Matthias	Call with S. Chai, M. Ng, M. Queiroz, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$860.00	0.6	\$516.00
Gschwend, Matthias	Call with R. James, S. Butters, L. Pascu (all Garrett), P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss status of Garrett closing process and indemnity obligation progression.	\$860.00	0.5	\$430.00
Ng, Marco	Call with S. Chai, M. Ng, M. Queiroz, M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$600.00	0.6	\$360.00
Pothoulakis, Tony	Addressed comments raised by UK reviewers related to embedded DIP financing.	\$490.00	2.0	\$980.00
Queiroz, Marcela	Call with S. Chai, M. Ng, P. Shelley, M. Gschwend, D. Stephenson and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$600.00	0.6	\$360.00
Shelley, Patrick	Call with S. Chai, M. Ng, M. Queiroz, M. Gschwend, D. Stephenson and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$860.00	0.6	\$516.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2021				
Shelley, Patrick	Call with R. James, S. Butters, L. Pascu (all Garrett), M. Gschwend, D. Stephenson and J. Burt (all Deloitte) to discuss status of Garrett closing process and indemnity obligation progression.	\$860.00	0.5	\$430.00
Stephenson, Dan	Call with S. Chai, M. Ng, M. Queiroz, M. Gschwend, P. Shelley, and J. Burt (all Deloitte) to discuss the audit plan for the indemnification obligation.	\$600.00	0.6	\$360.00
Stephenson, Dan	Call with R. James, S. Butters, L. Pascu (all Garrett), M. Gschwend, P. Shelley, and J. Burt (all Deloitte) to discuss status of Garrett closing process and indemnity obligation progression.	\$600.00	0.5	\$300.00
01/11/2021				
Burt, Jeff	Weekly call with M. Gschwend, P. Shelley, and D. Stephenson (all Deloitte) to discuss overall audit status, updates to indemnity liability testing plan and revenue risk assessments.	\$490.00	1.0	\$490.00
Gschwend, Matthias	Weekly call with. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss overall audit status, updates to indemnity liability testing plan and revenue risk assessments.	\$860.00	1.0	\$860.00
Marques, Raquel	Review of audit procedures and approach for testing of Asbestos liability	\$370.00	0.9	\$333.00
Ng, Marco	Review DIP embedded derivative memo and related research	\$600.00	3.5	\$2,100.00
Pothoulakis, Tony	Reviewed and audited the Company's memo related to Embedded Derivatives within the debtor in possession financing.	\$490.00	2.0	\$980.00
Shelley, Patrick	Weekly call with M. Gschwend, D. Stephenson and J. Burt (all Deloitte) to discuss overall audit status, updates to indemnity liability testing plan and revenue risk assessments	\$860.00	1.0	\$860.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/11/2021				
Stephenson, Dan	Weekly call with M. Gschwend, P. Shelley, D. Stephenson and J. Burt (all Deloitte) to discuss overall audit status, updates to indemnity liability testing plan and revenue risk assessments.	\$600.00	1.0	\$600.00
Stephenson, Dan	Review of proposed bid by Centerbridge, Oaktree for Garrett after exiting Ch. 11.	\$600.00	1.2	\$720.00
01/12/2021				
Pothoulakis, Tony	Reviewed and audited the Company's memo related to their position taken on the debtor in possession financing.	\$490.00	3.0	\$1,470.00
Stephenson, Dan	Preparation of independence checks related to updated proposal for GTX: under Ch. 11.	\$600.00	0.8	\$480.00
Stephenson, Dan	Review of updates to professional fee accruals audit approach and results	\$600.00	2.5	\$1,500.00
01/13/2021				
Burt, Jeff	Call with R. James, B. Manda, D. Nitu-Crudu (all Garrett), M. Gschwend, D. Stephenson, and R. Marques (all Deloitte) to discuss updates to Garrett's indemnity obligation controls.	\$490.00	0.8	\$392.00
Burt, Jeff	Prepare assessment of interaction between reorganization and contingent liability accounting.	\$490.00	1.2	\$588.00
Gschwend, Matthias	Review of working papers 30551, 30552, 30553 related to Critical Audit Matters	\$860.00	0.9	\$774.00
Gschwend, Matthias	Call with R. James, B. Manda, D. Nitu-Crudu (all Garrett), D. Stephenson, R. Marques and J. Burt (all Deloitte) to discuss updates to Garrett's indemnity obligation controls.	\$860.00	0.8	\$688.00
Marques, Raquel	Call with R. James, B. Manda, D. Nitu-Crudu (all Garrett), M. Gschwend, D. Stephenson, and J. Burt (all Deloitte) to discuss updates to Garrett's indemnity obligation controls.	\$370.00	0.8	\$296.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/13/2021				
Pothoulakis, Tony	Performed audit procedures over liabilities subject to compromise.	\$490.00	2.5	\$1,225.00
Pothoulakis, Tony	Call with R. Marinescu (Garrett) related to chapter 11 internal controls.	\$490.00	0.8	\$392.00
Stephenson, Dan	Review of updates to bankruptcy risk assessment	\$600.00	1.2	\$720.00
Stephenson, Dan	Call with R. James, B. Manda, D. Nitu-Crudu (all Garrett), M. Gschwend, R. Marques and J. Burt (all Deloitte) to discuss updates to Garrett's indemnity obligation controls.	\$600.00	0.8	\$480.00
01/14/2021				
Gschwend, Matthias	Call with P. Fawer and M. Furrer (all Deloitte) to provide a status update as requested by Global acceptance and continuance requirement.	\$860.00	0.5	\$430.00
Pothoulakis, Tony	Performed audit procedures over liabilities subject to compromise.	\$490.00	2.0	\$980.00
Stephenson, Dan	Review of professional fee accruals audit approach and results	\$600.00	1.6	\$960.00
01/15/2021				
Barral Guixa, Mariona	Analyzed the variations in the flux analysis regarding the Liabilities subject to compromise due to chapter 11 filing	\$260.00	2.0	\$520.00
Ng, Marco	DIP memo review	\$600.00	0.5	\$300.00
Pothoulakis, Tony	Performed audit procedures over dockets filed on the Company's chapter 11 publicly available website.	\$490.00	2.0	\$980.00
Stephenson, Dan	Review of Ch. 11 triggering event analysis for liabilities	\$600.00	0.8	\$480.00
01/16/2021				
Gschwend, Matthias	Review of working papers 13360, 61, 62 on bankruptcy risk assessment.	\$860.00	0.9	\$774.00
01/18/2021				
Pothoulakis, Tony	Reviewed our testing of information prepared by entity related to our chapter 11 risk assessment.	\$490.00	2.0	\$980.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2021				
Stephenson, Dan	Review updates to chapter 11 dockets	\$600.00	3.0	\$1,800.00
01/19/2021				
Barral Guixa, Mariona	Documented those journal entries regarding reorganization expenses	\$260.00	1.5	\$390.00
Shelley, Patrick	Review of year-end indemnification accounting memo prepared by GTX	\$860.00	1.0	\$860.00
01/20/2021				
Pothoulakis, Tony	Review restructuring expense work and docket tracker (updated through Jan 15th)	\$490.00	2.0	\$980.00
Shelley, Patrick	Meeting with A. Carpenter, M. DeVito, D. Stephenson, S. Chai (all Deloitte) to discuss year-end acctg for indemnification obligation	\$860.00	0.5	\$430.00
Stephenson, Dan	Review of indemnification accounting position impacted by Ch. 11.	\$600.00	1.6	\$960.00
01/21/2021				
Barral Guixa, Mariona	Performing the work for the cash flow regarding the reorganization items included due to Chapter 11 filing	\$260.00	2.0	\$520.00
Gnanasundram, Abi	Call with T. Pothoulakis on chapter 11 related audit procedures.	\$220.00	0.5	\$110.00
Gnanasundram, Abi	Selection on professional fees for substantive testing	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Selection on professional fees for substantive testing	\$220.00	2.0	\$440.00
Gschwend, Matthias	Meeting with P. Shelley to discuss accounting of indemnity obligation	\$860.00	0.5	\$430.00
Hakak, Amara	Call with T. Pothoulakis (Deloitte) on audit procedures performed on Chapter 11 reorganization items for the Audit Committee slide deck.	\$490.00	0.5	\$245.00
Pothoulakis, Tony	Reviewed the reorganization items, net memo and performed testing over the underlying files.	\$490.00	3.7	\$1,813.00
Pothoulakis, Tony	Reviewed the liabilities subject to compromise memo and tested the underlying file.	\$490.00	3.5	\$1,715.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/21/2021				
Shelley, Patrick	Meeting with R. James (GTX Controller), S. Butters (GTX finance), and D. Stephenson (Deloitte) to discuss year-end acctg for HON liabilities.	\$860.00	0.5	\$430.00
Stephenson, Dan	Review of Q4 LSTC accounting memos	\$600.00	1.8	\$1,080.00
Stephenson, Dan	Meeting with R. James (GTX Controller), S. Butters (GTX finance), and P. Shelley (Deloitte) to discuss year-end acctg for HON liabilities.	\$600.00	0.5	\$300.00
01/22/2021				
Gnanasundram, Abi	Selection on professional fees for substantive testing	\$220.00	1.0	\$220.00
Gnanasundram, Abi	Update every hard close testing related to chapter 11	\$220.00	3.0	\$660.00
Pothoulakis, Tony	Reviewed the liabilities subject to compromise memo and tested the underlying file.	\$490.00	3.4	\$1,666.00
Queiroz, Marcela	Review of LSTC memo review	\$600.00	2.5	\$1,500.00
01/23/2021				
Gnanasundram, Abi	Update every hard close documents related to chapter 11	\$220.00	3.0	\$660.00
Gnanasundram, Abi	Complete chapter 11 related testing	\$220.00	1.0	\$220.00
Stephenson, Dan	Review of updates to Q4 LSTC accounting memos	\$600.00	1.0	\$600.00
01/25/2021				
Chai, Sylvia	Review of memo on Liabilities Subject to Compromise memo.	\$860.00	1.0	\$860.00
Gnanasundram, Abi	Complete chapter 11 related testing	\$220.00	3.0	\$660.00
Pothoulakis, Tony	Perform audit procedures over DIP embedded derivative memo	\$490.00	2.7	\$1,323.00
Pothoulakis, Tony	Perform audit procedures over DIP financing memo	\$490.00	2.3	\$1,127.00
Queiroz, Marcela	Discussion with Sylvia Chai on LSTC memo comments	\$600.00	0.5	\$300.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/26/2021				
Barral Guixa, Mariona	Added comments for the cash flow regarding the different adjustments in the liabilities that needed to be done due to the bankruptcy	\$260.00	2.0	\$520.00
Gnanasundram, Abi	Complete controls related to chapter 11	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Assessment on the completeness of our procedures on chapter 11 related court dockets	\$220.00	1.0	\$220.00
Ng, Marco	Review of Debtor In Process memos	\$600.00	1.0	\$600.00
Pothoulakis, Tony	Perform audit procedures over DIP embedded derivative memo.	\$490.00	2.2	\$1,078.00
Pothoulakis, Tony	Address internal Deloitte reviewers comments over chapter 11 related memos.	\$490.00	2.8	\$1,372.00
01/27/2021				
Barral Guixa, Mariona	Documented the variations in the flux analysis that were related to Chapter 11 filing	\$260.00	2.5	\$650.00
Gnanasundram, Abi	Complete controls related to chapter 11	\$220.00	2.0	\$440.00
K, Priyanka	Call with T. Pothoulakis (Deloitte) to discuss chapter 11 procedures and related review points over legal and consulting fees.	\$220.00	0.7	\$154.00
Ng, Marco	Review of Reorg memo and DIP memos	\$600.00	2.0	\$1,200.00
Pothoulakis, Tony	Perform audit procedures over liabilities subject to compromise	\$490.00	2.9	\$1,421.00
Pothoulakis, Tony	Reviewed claims raised by external parties to Garrett on chapter 11 website.	\$490.00	3.0	\$1,470.00
Shelley, Patrick	Review of indemnification obligation accounting memorandum	\$860.00	2.0	\$1,720.00
01/28/2021				
Burt, Jeff	Review testing plan and procedures for claims evaluation.	\$490.00	0.7	\$343.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/28/2021				
Burt, Jeff	Call with R. James, D. Nitu-Crudu (both Garrett), P. Shelley, D. Stephenson, and R. Marques (all Deloitte) to walkthrough the control over the accounting considerations for the indemnity obligation.	\$490.00	0.8	\$392.00
Gnanasundram, Abi	Clear open review notes on IPE (information produced by entity) test	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Meeting with T. Pothoulakis (Deloitte) to discuss status on chapter 11 procedures	\$220.00	0.5	\$110.00
Gnanasundram, Abi	Prepare follow up items for the client on chapter 11 related testing	\$220.00	1.0	\$220.00
Gnanasundram, Abi	Complete controls related to chapter 11	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Document chapter 11 related testing	\$220.00	4.0	\$880.00
K, Priyanka	Worked on Liabilities subject to compromise Work paper.	\$220.00	4.0	\$880.00
Marques, Raquel	Review of Garrett's memo on measurement of liability on Asbestos as of December 31, 2020	\$370.00	1.7	\$629.00
Marques, Raquel	Call with R. James, D. Nitu-Crudu (both Garrett), P. Shelley, D. Stephenson and J. Burt (all Deloitte) to walkthrough the control over the accounting considerations for the indemnity obligation.	\$370.00	0.8	\$296.00
Pothoulakis, Tony	Reviewed testing performed over reorganization items for existence and completeness.	\$490.00	4.0	\$1,960.00
Pothoulakis, Tony	Updated testing performed over reorganization items for existence and completeness.	\$490.00	2.0	\$980.00
Shelley, Patrick	Call with R. James, D. Nitu-Crudu (both Garrett), D. Stephenson, R. Marques and J. Burt (all Deloitte) to walkthrough the control over the accounting considerations for the indemnity obligation	\$860.00	0.8	\$688.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

01/29/2021

Burt, Jeff	Review planned control testing procedures over chapter 11 claims.	\$490.00	0.5	\$245.00
Gnanasundram, Abi	Complete controls related to chapter 11	\$220.00	3.0	\$660.00
Gnanasundram, Abi	Continued completing controls related to chapter 11	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Document chapter 11 related testing	\$220.00	2.0	\$440.00
Pothoulakis, Tony	Reviewed and updated chapter 11 dockets published on public website related to Garrett.	\$490.00	2.5	\$1,225.00
Pothoulakis, Tony	Continued reviewing and updating chapter 11 dockets published on public website related to Garrett.	\$490.00	2.0	\$980.00
Queiroz, Marcela	Reviewing updated LSTC memo, addressing comments	\$600.00	0.5	\$300.00
Shelley, Patrick	Review of updated indemnification accounting memorandum	\$860.00	1.0	\$860.00

01/30/2021

Gnanasundram, Abi	Complete controls related to chapter 11	\$220.00	2.0	\$440.00
Gnanasundram, Abi	Update court dockets tracker	\$220.00	1.4	\$308.00
Gnanasundram, Abi	Prepare 10-K ASC 852 Reorganization Accounting Benchmarking	\$220.00	3.5	\$770.00

Subtotal for Out of Scope Audit Services:

189.6 \$86,695.00

Preparation of Fee Applications

01/07/2021

Burt, Jeff	Review of time entries for monthly fee application.	\$490.00	0.4	\$196.00
Hermann, Amelie	Prepare the fee application form in extracting December hours of Swiss team + Delivery consultant team (USI), completing missing timesheet description.	\$130.00	4.0	\$520.00
Hermann, Amelie	Prepare the fee application form in verifying that entries are completed on the correct way as per requirements.	\$130.00	3.5	\$455.00

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Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/07/2021				
Hermann, Amelie	Prepare the fee application form in completing missing timesheet description, in verifying that entries are completed on the correct way as per requirements.	\$130.00	4.0	\$520.00
01/08/2021				
Abrom, Carisa	Pull data reports for November - December 2020.	\$275.00	0.3	\$82.50
01/11/2021				
Bhandari, Karan	Continue to review fees and expense for Dec-20 for fee application preparation.	\$225.00	1.0	\$225.00
Bhandari, Karan	Review fees and expense for Dec-20 for fee application preparation.	\$225.00	4.0	\$900.00
Hermann, Amelie	Prepared time entries report for December	\$130.00	3.0	\$390.00
Hermann, Amelie	Finalized time entries report for December	\$130.00	2.2	\$286.00
01/12/2021				
Abrom, Carisa	Review October 2020 fee detail.	\$275.00	0.3	\$82.50
Gutierrez, Dalia	Prepare exhibits and charts for the September/October 2020 monthly fee application.	\$250.00	2.5	\$625.00
01/13/2021				
Hermann, Amelie	Updated time entries report for December	\$130.00	0.5	\$65.00
01/14/2021				
Hermann, Amelie	Update the report on time entries for hours not yet billed from Sept 20 to Oct 31.	\$130.00	1.5	\$195.00
01/15/2021				
Abrom, Carisa	Prepare first interim fee application.	\$275.00	2.2	\$605.00
01/16/2021				
Abrom, Carisa	Update November 2020 fee exhibit for first interim fee application.	\$275.00	2.9	\$797.50

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/18/2021				
Tomar, Arzoo	Review fees for (Nov-Dec-20) for fee application preparation.	\$225.00	1.5	\$337.50
Veerabomma, Chandra	Review November 2020 and December 2020 time descriptions and reach out to the engagement team for feedback and send emails to the engagement team.	\$225.00	3.0	\$675.00
01/19/2021				
Burt, Jeff	Review fee application and time entries for December.	\$490.00	1.4	\$686.00
01/20/2021				
Abrom, Carisa	Finalize December 2020 fee statement.	\$275.00	1.8	\$495.00
Burt, Jeff	Review and update final fee application for December.	\$490.00	1.8	\$882.00
Tomar, Arzoo	Consolidate responses from the engagement team on their time descriptions for Nov-Dec 2020.	\$225.00	1.5	\$337.50
01/21/2021				
Hermann, Amelie	Billing fee as per confirmed Fee application form for December 2020	\$130.00	1.5	\$195.00
01/22/2021				
Tomar, Arzoo	Consolidate responses from the engagement team on their time descriptions for Nov-Dec 2020.	\$225.00	0.5	\$112.50
01/25/2021				
Gutierrez, Dalia	Prepare exhibits and charts for the November/December 2020 monthly fee application.	\$250.00	2.5	\$625.00
Veerabomma, Chandra	Finalize and perform final review of November and December 2020	\$225.00	4.0	\$900.00
01/26/2021				
Burt, Jeff	Review first interim fee application and time entries.	\$490.00	2.9	\$1,421.00
01/27/2021				
Burt, Jeff	Review and update first interim fee application documents.	\$490.00	1.2	\$588.00

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January 01, 2021 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/27/2021				
Gschwend, Matthias	Review of first interim fee application.	\$860.00	0.4	\$344.00
Hermann, Amelie	Crosscheck interim fee application amounts and hours compare to all monthly fee application validated for the period from Sept 20, 2020 to Dec 31, 2020.	\$130.00	1.6	\$208.00
01/29/2021				
Gschwend, Matthias	Review of first interim fee application.	\$860.00	0.2	\$172.00
Subtotal for Preparation of Fee Applications:			58.1	\$13,923.00
Total			3,994.3	\$632,263.06

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Recapitulation

Name	Rate	Hours	Fees
Chai, Sylvia	\$860.00	1.6	\$1,376.00
Gschwend, Matthias	\$860.00	8.1	\$6,966.00
Shelley, Patrick	\$860.00	7.9	\$6,794.00
Ng, Marco	\$600.00	9.6	\$5,760.00
Queiroz, Marcela	\$600.00	4.1	\$2,460.00
Stephenson, Dan	\$600.00	22.8	\$13,680.00
Burt, Jeff	\$490.00	17.1	\$8,379.00
Hakak, Amara	\$490.00	0.5	\$245.00
Pothoulakis, Tony	\$490.00	58.5	\$28,665.00
Marques, Raquel	\$370.00	9.1	\$3,367.00
Abrom, Carisa	\$275.00	7.5	\$2,062.50
Barral Guixa, Mariona	\$260.00	10.0	\$2,600.00
Gutierrez, Dalia	\$250.00	5.0	\$1,250.00
Bhandari, Karan	\$225.00	5.0	\$1,125.00
Tomar, Arzoo	\$225.00	3.5	\$787.50
Veerabomma, Chandra	\$225.00	7.0	\$1,575.00
Gnanasundram, Abi	\$220.00	43.9	\$9,658.00
K, Priyanka	\$220.00	4.7	\$1,034.00
Hermann, Amelie	\$130.00	21.8	\$2,834.00
Barkman, Lou	\$0.00	13.3	\$0.00
Barral Guixa, Mariona	\$0.00	206.0	\$0.00
Baudeneau, Alain	\$0.00	1.1	\$0.00
Brejnak, Magda	\$0.00	137.5	\$0.00
Brockner, Karla	\$0.00	1.5	\$0.00
Burt, Jeff	\$0.00	171.8	\$0.00
Chai, Sylvia	\$0.00	4.1	\$0.00
Chen, Margaret	\$0.00	18.7	\$0.00
del Conde, Alonso	\$0.00	2.5	\$0.00

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Recapitulation

Name	Rate	Hours	Fees
DonVito, AnnMarie	\$0.00	1.0	\$0.00
Finch, Jennifer	\$0.00	93.2	\$0.00
Frames, Robert	\$0.00	199.0	\$0.00
Gehrmann, Kevin	\$0.00	113.6	\$0.00
Gnanasundram, Abi	\$0.00	42.6	\$0.00
Grover, Anshu	\$0.00	16.5	\$0.00
Gschwend, Matthias	\$0.00	27.9	\$0.00
Hakak, Amara	\$0.00	148.5	\$0.00
Hart, Chris	\$0.00	10.5	\$0.00
Hermann, Amelie	\$0.00	9.5	\$0.00
Huang, Nicky	\$0.00	152.5	\$0.00
Islam, Munim	\$0.00	38.0	\$0.00
K, Priyanka	\$0.00	161.8	\$0.00
Karakaya, Neslihan	\$0.00	7.6	\$0.00
Kawata, Anna	\$0.00	3.0	\$0.00
Kay, Jordan	\$0.00	120.5	\$0.00
Kim, Sumin	\$0.00	1.0	\$0.00
Kistler, Jacques	\$0.00	0.3	\$0.00
Kong, Christoph	\$0.00	9.0	\$0.00
Kulpanowski, Joanna	\$0.00	218.7	\$0.00
Lemelin, Doug	\$0.00	2.0	\$0.00
Levy, Alissa	\$0.00	4.8	\$0.00
Lewis, Kayla	\$0.00	180.1	\$0.00
Liu, Sophie	\$0.00	2.5	\$0.00
Lnu, Aparajita	\$0.00	61.7	\$0.00
Lnu, Srishti	\$0.00	3.0	\$0.00
Loomis, Colin	\$0.00	40.4	\$0.00
Mandic, Boris	\$0.00	191.5	\$0.00
Markus, Jonathan	\$0.00	1.5	\$0.00

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Deloitte AG

Fees Sorted by Category for the Fee Period

January 01, 2021 - January 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Marques, Raquel	\$0.00	154.2	\$0.00
Mitchell, Brian	\$0.00	7.5	\$0.00
Mueller, Roland	\$0.00	14.5	\$0.00
Ng, Marco	\$0.00	3.5	\$0.00
Padula, Cari	\$0.00	55.1	\$0.00
Palmer, Max	\$0.00	32.0	\$0.00
Paquier, Celine	\$0.00	170.3	\$0.00
Pasquier, Lea	\$0.00	1.8	\$0.00
Passalaqua, Jean	\$0.00	1.8	\$0.00
Pawlik, Katarzyna	\$0.00	52.5	\$0.00
Pothoulakis, Tony	\$0.00	83.5	\$0.00
Potts, John	\$0.00	3.5	\$0.00
Prajapati, Vimal	\$0.00	33.0	\$0.00
Priyanka, Priyanka Mary	\$0.00	71.6	\$0.00
Quagliana, Harry	\$0.00	19.9	\$0.00
Queiroz, Marcela	\$0.00	18.6	\$0.00
Rankins, Kristen	\$0.00	4.8	\$0.00
Rbiai, Sofian	\$0.00	223.0	\$0.00
Riegel, Karli	\$0.00	1.5	\$0.00
Sengar, Deepak	\$0.00	14.1	\$0.00
Serviable, Ambre	\$0.00	5.6	\$0.00
Shelley, Patrick	\$0.00	37.1	\$0.00
Stephenson, Dan	\$0.00	82.7	\$0.00
Sucikova, Zita	\$0.00	0.3	\$0.00
Ulrich, Raquel	\$0.00	61.0	\$0.00
Venkata Naveen, Naveen	\$0.00	55.4	\$0.00
Venkateswaran, Karthik	\$0.00	117.1	\$0.00
Zhang, Kaiqi	\$0.00	2.0	\$0.00